

HOME NEWS

Crisis in public sector worsens with Civil Service strike threat

By David Felton
Labour Reporter

The crisis of unrest facing the Government in the public sector deepened yesterday when unions in the water and sewerage industry and the Civil Service said they were ready to strike if pay offers were not improved.

Meetings held around the country by the two main unions representing the 32,000 water workers have returned large majorities in favour of rejecting the employers' "final" 10 per cent offer, and many have voted in favour of starting the industry's first national strike.

The Council of Civil Service Unions, the umbrella organization for nine unions representing 530,000 white-collar workers, said last night that if the Government's 6 per cent offer was not improved they would start a campaign of industrial action with a one-day national strike on March 9.

Leaders of the unions will on Monday meet Lord Soames, Lord President of the Council, who is responsible for day to day administration of the Civil Service, and expect an improved offer in the region of 7 to 7½ per cent.

Mr William Kendall, secretary general of the council, said last night that if no improvement was forthcoming a meeting on Thursday would agree to launch the campaign. It will be aimed mainly at government computer centres, and could have a serious effect on the public sector borrowing requirement and the money supply.

Civil Service unions are holding ballots or branch voting meetings to gauge members' views on taking industrial

action, and union leaders report good support. Voting in the largest union, the Civil and Public Services Association, is running at about three to one in favour of action, although not many members have voted so far.

In the water industry, all regional conferences held by the Dominant General and Municipal Workers' Union, which represents 20,000 workers in the industry, had voted for rejection by last night. Delegates at nearly all of the conferences indicated their determination to take industrial action.

A similar picture emerged from the conferences held by the National Union of Public Employees, which has 10,000 members in the industry, although the Midlands conference voted for acceptance. It is being argued by union officials that that was because most of the 1,500 workers in the region work for the Severn-Trent Water Authority, which pays high bonuses.

Negotiators are due to meet on Wednesday and will be under strong pressure to call for strike action, if there is no improvement in the 10 per cent offer. Some workers want the strike to start on Thursday, but it is likely that the unions will give notice of a strike to leave time for the employers to change their stance.

The threat of a national strike is worrying ministers, and contingency plans involving the use of private contractors for essential services going have been drawn up.

National Health Service negotiators yesterday made clear to leaders of 250,000 hospital ancillary workers that they would be bound by the 6 per cent cash limit.

About-turn for water workers discounted

By Michael Hatfield
Political Reporter

The Government's determination to stand firm on pay despite the threatened strike by water workers was being expressed by Cabinet ministers yesterday in the aftermath of the about-turn on pit closures.

Although there is private recognition that the Government was slow in seeing the explosive mood in the coal industry, ministers said that the water workers' issue was unrelated in policy terms because it was over wage increases.

They were also anxious to put down Tory backbench fears that the Government was planning to introduce import controls to placate the miners.

Controls, it was said, was the wrong word. The Government has import substitution in mind. The Central Electricity Generating Board will be told to buy the more expensive British coal and the Government will pay the difference between that and what it would have cost to buy imported coal.

Meanwhile, Mr James Prior, Secretary of State for Employment, accused the *Daily Express* of carrying on a vendetta against him and said he was considering what action to take. The newspaper, under the headline "Prior the Plotter", carried a report yesterday suggesting that he had carried out secret negotiations with Mr Joseph Gormley, the miners' leader, behind the back of Mrs Margaret Thatcher and Cabinet colleagues.

Mr Prior, on BBC Radio's *World at One* programme, denied "emphatically" the allegation. When he heard of the newspaper's story he had had a late-night telephone conversation with Mrs Thatcher.

"There is no shred of truth in the story," he said. "It is disgraceful reporting. The *Daily Express* has had a vendetta against me for a long while and this is really the culmination of it."

"This is just such a fabrication of untruths from start to finish that I must really consider very carefully what action, if any, I should take."

When asked whether the coal issue would make it more difficult to deal with unions wanting more pay, such as the water workers and civil servants, Mr Prior said: "It will stiffen the resolve of the Government to bring home to the nation the problems we face and if we are constantly spending more money on some things we shall have less to spend on others."

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Sailors from HMS Argonaut, moored in the Upper Pool of London, reenacting the traditional presentation of the due payable to the Constable of the Tower of London.

Sequel to 'Panorama' debate starts further controversy over code Brain death tests may have to be repeated

By Nicholas Timmins

The medical royal colleges, which drew up the British criteria for diagnosing brain death, will consider introducing a compulsory repeat of the tests after a suitable time lag of perhaps 24 hours if there is pressure for that from the medical profession.

They will also consider having the tests performed by two consultants instead of the present system of one consultant and one other doctor who has been qualified for at least five years.

Professor Gordon Robson, secretary of the conference of the royal colleges, said yesterday: "It may be there will be a public demand for this, and these views would have considerable medical support."

"At present the tests are practically always repeated anyway, and the code lays down that if a transplant is involved the surgeon must in any case

satisfy himself that the criteria have been fulfilled before he takes the kidneys. "But if it is necessary to introduce a mandatory repeat of the tests, and to have them performed by two consultants, in order to ensure public confidence, then I am quite sure that will be considered."

But the colleges would not, on the present evidence, consider introducing an EEG test of brain activity or an angiogram.

The absence of an EEG did not prove the brain was dead. It would be misleading the public to tell them that a flat EEG proved brain death.

Angiograms, which indicate blood flow through the brain, were unnecessary because the contrast medium used could itself destroy the brain if only limited circulation was still present.

Professor Robson was speaking after Thursday night's BBC television programme, "A Question of Life or Death", which led to a fresh dispute between the supporters of the British code and its critics. It was a debate arising from a *Panorama* programme last October.

Dr Ronald Paul, a consultant neurophysiologist at Walsgrave Hospital, Coventry, said on Thursday's programme that two patients had survived after meeting the brain death criteria. Both had been involved in road traffic accidents.

No evidence to support the assertion was presented on the programme and another participant, Dr Christopher Pallis, consultant neurologist at Hammersmith Hospital, London, challenged Dr Paul yesterday to make all the evidence and records available to an independent inquiry.

He accused Dr Paul of irresponsibility and sensationalism in announcing the cases on television when details had not

been published and examined. Dr Paul could not be reached yesterday for comment.

Mr Robert Sells, a Liverpool transplant surgeon, protested yesterday that he was "very, very angry indeed" that a clip from the original *Panorama* programme on brain death, which he had already complained had been distorted by editing, was used again in Thursday night's programme by the critics of the criteria.

In it, he said there had been occasions when he had been called to possible donors to find they did not meet the criteria; but the explanation of why that was so had been cut, he said.

The patients had low body temperature by the time he arrived, he added, and had to be restored to normal temperature for him to be satisfied that the criteria were fully met.

"It was a highly manipulative piece of editing," he said. Fears remain, page 12

£50m bill for halting miners' action

By Nicholas Hirst

Despite the effects of the recession, the board will keep within its external financing limit of £64 this year and risk to the targeted loss to be made up by the deficit grants laid down in the Coal Act, 1980.

If sales could be increased it is believed that there would be little difficulty in sticking to the rest of the financial strategy.

A subsidy of about £50m could well meet the difference between domestic buyers getting home-produced rather than imported coal.

But the long-term difficulty of coal produced from uneconomic pits will remain. Those mines will, however, continue to be closed under the review procedure agreed with the miners' union.

Effectively, the Government will be switching money it had

earmarked to increase redundancy payments to the miners to accelerate closures and to a shorter-term expedient of subsidizing sales.

The amount of that money should be small enough to come out of the contingency reserve of about £1,400m built into estimates of public expenditure in 1981-82 and should not involve any additional tax rise in the Budget.

But there is the difficulty of where the money for subsidies to make the coal cheaper is to come from. Grants to the National Coal Board are limited under the Coal Act. It does not appear to allow sufficient leeway to allow additional help.

Interest-free loans, however, could provide the answer.

Pit formula gets both sides off the hook

Continued from page 1

indication of the official anxiety felt over the threat of pit strikes. However, the board may have been hastened into giving ground by false fears.

Some pit delegates in Barnsley doubted whether the area council would have produced a majority for strike action, and whether it would have been carried out by all the men it passed.

The formula produced by Mr Scargill after his talks with Sir Derek on a loudspeaker telephone, audible to his colleagues in regional NUM offices, therefore got both sides off a potentially embarrassing hook.

Mr Scargill insisted that the industrial action was only suspended and would be reimposed if the board failed to produce an acceptable agreement on coal import controls, relaxation of NCB cash limits, operating subsidies, and no pit closures except on grounds of seam exhaustion.

However, the prospect of a second round of unofficial strikes appears remote. Kent meeting: The Kent Area Council will meet today to consider whether to recommend to make to 3,000 miners at a mass meeting in Margate tomorrow (Donald MacIntyre writes).

Mr Jack Collins, the Area secretary last night refused to be drawn on when recommendation he thought the Council would make, but said that yesterday the miners at Snowdown Colliery, the one threatened with closure, were "completely solid" in their strike.

"Many of the men are reluctant to return on the basis of a piece of paper. The board expects that the 46,000 men on unofficial strike in other areas will return on Monday. The board will hold talks then with the union to prepare for Wednesday's meeting."

Yesterday's decisions were welcomed by Mr Joseph Gormley, the union's national president.

The decisions show a sense of responsibility and common sense prevailing in the coalfield.

Miners' leaders in South Wales decided yesterday to "postpone" the unofficial strike by their 26,000 members which spearheaded the attack on the National Coal Board's pit closure programme.

Delegates from 42 branches made the decision at a special delegate meeting at Bridgend. Only three branches were in favour of continuing the strike.

After the meeting Mr Emyrn Williams, area president of the National Union of Mineworkers, said that the strike was only postponed. They still had a mandate to call out the miners again "if there is any rattling on the closure."

Derbyshire pitmen call off threatened walkout

On Monday, there is distrust and misgivings over the national deal.

Many miners in Derbyshire believe that yesterday's decision made compromise, ending the danger of fragmented action in different areas.

Mr Heathfield said the agreement on Wednesday was a play for time, and that the aim of that had been to achieve a ceasefire of the dispute, but it would be a considerable time before miners could identify the details of the offer.

At collieries in Derbyshire which are set to increase production by 50,000 tons to eight million tons next year, there was a union official said, "scepticism at the genuineness of the proposals put forward."

Deputy Coroner, recorded verdicts of accidental death on both of them.

A similar verdict had been recorded earlier at Dumfries, Galloway, into the death of Tristan Lowry Spiers, aged two months, whose body was washed up near that town.

Mr Spiers, his wife and the two children, were flying in the family's aircraft from the Isle of Man to Kent when an engine failed and Mr Spiers, a former RAF pilot, had to ditch into the sea off Great Orme Head, North Wales.

Mr Spiers was the only survivor, and was picked up by a coaster after spending nine hours in the sea clinging to the wreckage of the aircraft.

Mrs Spiers told the inquest that after leaving Ronaldsway Airport in good weather and after complying with all flying procedures, the aircraft developed an engine fault.

During the ditching she lost hold of her baby boy, heard her daughter calling out, and saw her husband swim to try to save her. That was the last she saw of her family.

Mr Christopher Pollard, of the Aircraft Accident Investiga-

Action in Wales only delayed, mine leaders say

From a Staff Reporter

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Report costs options for medical schools

By a Staff Reporter

Bigger savings could be made in London's 12 undergraduate medical schools by increasing the ratio of students to staff than by a decision to shut a complete medical school, a working party appointed by London University to cost medical education has concluded.

The report, to be published next week, costs the implications of 17 options for reducing the costs of the medical schools. The options include the closure of seven medical schools, St Mary's, Charing Cross, the Middlesex, St Bartholomew's, the Royal Free, Westminster and St Thomas's, as well as the possibility of closing six of the preclinical schools.

The report, commissioned in the wake of the Flowers report last year, which recommended wholesale merger of medical schools and the closure of Westminster, simply provides costs and makes no recommendations.

Those will come from meetings of the university's medical academic and planning committees over the next month when the battle over the future of individual schools will begin again.

It is likely, however, that none of the specific options costed in the report will be adopted, but that the mass of data provided will be used to construct new possibilities.

Some observers believe the outcome may be a decision that no single medical school should shut, but that savings should be made by closer association, and possibly long-term mergers, between pairs of medical schools, with some increase in student-staff ratios.

Westminster and Charing Cross, the London and St Bartholomew's, St Thomas's and Guy's, and University College, Middlesex, have all discussed closer links and in some cases have started to establish them.

That could result in more specialized subjects being taught at only one of the schools in each pair, cutting out some smaller departments and reducing staff costs.

It was a highly manipulative piece of editing," he said. Fears remain, page 12

ing of public-sector land, and to consider leasing temporarily unused public-service accommodation to the private sector. The health service is also encouraged to provide facilities to the private sector on contract to prevent wasteful duplication of services. The moves are seen by ministers as a way of getting better value for money for the service, and of cutting waiting lists.

They will almost certainly be opposed by unions and the Labour Party as helping the private medical sector to expand with health service funds.

The public service has used the facilities of private hospitals to some degree, but the new guidance recommends an expansion of that, lifting the ban on making arrangements to use beds in profit-making hospitals.

The health service could contract to use private beds

In brief

Cleared artist rearrested

Mr Norbert Romallo, an Argentinean artist who was held in custody for two and a half years awaiting trial on fraud charges which were later dropped, has been rearrested and is being detained at Ashford remand centre.

It is believed that Mr Romallo, of West Park, Mottingham, south-east London, was being caught with 30 sacks of entrant and was arrested on Wednesday. He faces deportation.

Grounded ship on fire

The Panamanian registered cargo ship *Burgundia*, 450 tons which went aground off the north Antrim coast two weeks ago, burst into flames yesterday. The crew were winched ashore in a rubber dinghy a fire badly damaged their quarters, the bridge, and the wheel house.

Brothers who stole

Three brothers from Birmingham, who were said to have been caught with 500 rare heathers, which they had dug up on Goshill, Downs, Cornwall, were fined £30 each with £10 costs by magistrates at Helston, Cornwall, yesterday. The brothers, who were said to have been stealing the plants, saying they did not know such action was illegal.

Power to the mops

A national bargaining structure for the 200,000 maintenance workers in the contract cleaning industry is recommended in a report from the Advisory, Conciliation and Arbitration Service which found that the cleaners were among the lowest paid workers in the country.

Raid on casinos

Police investigating alleged gaming offences raided the Playboy Club and the Clermont Casino in the West End of London yesterday and seized documents. The club's administrative offices in north London were also raided.

Boy kills hedgehog

A boy aged 14 who kicked a hedgehog to death because he did not like hedgehogs was given a two-year supervision order at a Portsmouth juvenile court yesterday and ordered to pay costs of £387.

New paper goes ahead

George Outram the Glasgow publisher, owned by Lord Sainsbury, said yesterday that agreements had been reached with union on publication of a new Sunday newspaper for Scotland. It would appear in the late spring.

Linwood delay plea

The Scottish TUC asked Mr George Younger, Secretary of State for Scotland, yesterday to try to persuade Peasebrough to delay the closure of the Linwood car plant for a year.

Case list clearing

The backlog of cases in the Queen's Bench Division Court has been virtually eliminated, Lord Justice Ewens announced yesterday.

Arrests after bomb

Two youths were arrested after five petrol bombs were thrown at Littlewoods store in Londonderry yesterday causing a fire. No one was injured.

Closer health service link with private units urged

By a Staff Reporter

Health authorities are being encouraged to link the National Health Service and the private hospital sector more closely in changes, which, if implemented, will have wide implications for both the service and private medicine.

The changes, set out in a Department of Health and Social Security circular, allow the health service to pay for patients to use private hospitals in both profit-making and non-profit making private hospitals.

Joint planning, cooperation between the management of the health service and private hospitals, and joint purchasing of supplies by the health service and private hospitals are recommended.

The circular advises health authorities to give priority to the private sector when disposing

ing of public-sector land, and to consider leasing temporarily unused public-service accommodation to the private sector.

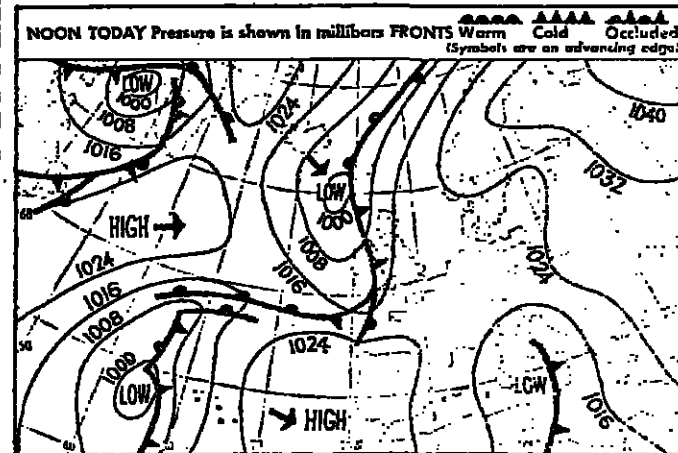
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The health service could contract to use private beds

Weather forecast and recordings



NOON TODAY Pressure is shown in millibars. Fronts marked with symbols. Wind speed in mph. Cloud cover in eighths.

Today

Sun rises: 7.03 am. Sun sets: 5.26 pm. Moon rises: 8.20 am. Moon sets: 8.16 pm.

Last Quarter: February 27. Lighting up: 5.56 pm to 6.31 am.

High water: London Bridge, 3.19 am, 7.1 am, 3.42 pm, 7.30 am, 3.42 pm, 7.30 am, 3.42 pm, 7.30 am.

Low water: London Bridge, 12.24 pm, 6.44 pm, 12.24 pm, 6.44 pm, 12.24 pm, 6.44 pm, 12.24 pm, 6.44 pm.

7.23 pm, 7.23 pm, 7.23 pm, 7.23 pm, 7.23 pm, 7.23 pm, 7.23 pm, 7.23 pm.

12.36 am, 9.24 am, 12.36 am, 9.24 am, 12.36 am, 9.24 am, 12.36 am, 9.24 am.

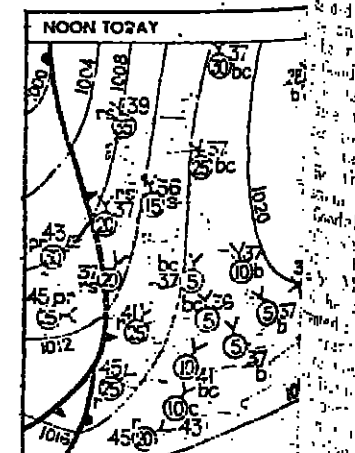
An area of low pressure is moving SE towards Ireland, while a frontal trough moves slowly E into extreme W parts.

Forecasts for 6 am to midnight: London, E Midlands, Central N England: Mostly dry, bright periods with frost early and late; moderate, light, becoming SE, moderate; max temp 2° to 4°C (36° to 39°F).

E, SE England, East Anglia: Mainly dry, sunny intervals with scattered wintry showers near coasts; frost early and late; wind variable, light, becoming SE, moderate; max temp 2° to 4°C (36° to 39°F).

NW, Central S England, W Midlands: Mostly dry, bright periods with perhaps some snow in W later; frost early and late; wind S or SE, light or moderate; max temp 2° to 4°C (36° to 39°F).

SW England, S Wales: Becoming



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SW England, S Wales: Becoming

SPORT

Rugby Union

Burgess restructuring proposals rejected by RFU committee

Peter West

The vote against the Burgess report over the restructuring of the English game was 10-9, with the RFU committee in London yesterday rejecting a good proposal for a new system of league football.

The Burgess report, which was produced in the 1980-81 season, was a comprehensive study of the game, covering the professional and amateur sides, and the committee asked for a restructuring of the game.

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Irish commitment looks decisive

Richard Sreeroun

Irish commitment looks decisive in the context of the current rugby union scene. The Irish have been in a state of flux, with a number of players moving between clubs and countries.

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Andy Irvine (centre) and his men stretch a leg after their journey south.

England should feel no inhibitions

By Peter West

The manner of Scotland's routing by England in the first round of the Six Nations tournament has raised the question of whether England should feel any inhibitions in their approach to the game.

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Football

Sexton draws blame, but not from rivals

By Norman Fox

Football Correspondent

Charitable statements of support from rival managers are very rare, but today Dave Sexton has been subjected to a critical analysis of those who consider that he is a liability to his team.

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Birmingham prolong the agony for Norwich

By John Nicholls

Birmingham City 4 Norwich City 0

Birmingham City took an unaccountably long time to dispose of the feeble opposition provided by Norwich in their first game of the season.

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Points for resilient County

By Peter Walker

Cardiff City 1 Notts County 1

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Last night's results

Division	Home	Score	Away
First	Cardiff City	1	Notts County 1
Second	Cardiff City	1	Notts County 1
Fourth	Cardiff City	1	Notts County 1

Today's teams at Cardiff

Wales	Ireland
G. Evans	H. P. MacNeill
D. Richards	P. J. O'Donnell
R. W. R. Gravel	D. G. O'Connell
P. J. Morgan	S. O. Campbell
D. J. Nicholas	A. J. O'Connell
G. Williams	A. J. O'Connell
A. J. Williams	A. J. O'Connell
A. J. Williams	A. J. O'Connell
A. J. Williams	A. J. O'Connell

Today's teams at Twickenham

England	Scotland
W. H. Hare	A. R. Irvine
J. R. Hare	A. R. Irvine
J. R. Hare	A. R. Irvine
J. R. Hare	A. R. Irvine
J. R. Hare	A. R. Irvine

French plan their moves a public park pitch

by League

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Miss Hoffman is outwitted, off court, by her brother

By Rex Bellamy

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Cowdell's bout with world

No 1 called off

Pat Cowdell's bout with the world No. 1, Bashir Sidani, has been cancelled, with Cowdell being replaced by another contender.

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Tennis: McEnroe beats Borg against Borg brick wall

Sydney, Feb. 20.—Bjorn Borg reaffirmed his status as the world's top tennis player with a near-flawless display today which gave him an unassailable 2-0 lead over his arch-rival, John McEnroe.

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Squash rackets

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Boxing

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Saturday Review



Flora Annie Webster in 1867

Writing behind the curtains

by Violet Powell

When Flora Annie Steel sailed from Bombay in 1889 she was returning hand with her husband, life which would, in be that of the wife of ed Indian Civil Servant. id, it is true, left a repu- behind her as an Inspec- of Schools, famous bout the Punjab for her sness of bureaucratic. She had also some re- is the co-author of a use- domestic handbook, *The ste Indian Housekeeper ook*. But at 40 years of ere was little to suggest e was about to develop novelist whose master- in the Indian Mutiny has unchallenged for its y until today.

in 1847 of Lowland and West Highland s, Flora Annie Webster arried at the age of 21 a d who had nearly bolted way to the altar, a panic by the bride. Thus un- ously united, the young had at once sailed for a drastic initiation which t them many years of ad- and happiness in each company.

he start Henry Steel's s were at stations in the where few Europeans o be found. Fascinated strange new world, Flora came involved in native life with an intensity is unusual, if not unique, the wives of Indian s. Although without for- lution, Flora had ab- a library of medical n her Fortarshire home, d had a sound musical z, and she was also a sive sketcher.

lacking in self-confi- Flora was willing to doc- sick of her husband's while her musical gifts useful in churches, in and in concerts which d morale during epi- For these she painted, and wherever she trav- sketch book was filled t impressions of people, t and plants. Once, only with her pencil, she nfronted by a wild pig, hen she took a step to- im, fled in terror. Many who had to confront Mrs t her most intransigent have sympathized with s reaction.

her husband moved from to posting, Flora, to dialects came easily, herself with setting up, first for boys, and later ls, when her neighbours at she respected local cul- ls she studied the vari- s of each district, her un- interest made her and respected by the s she doctored and s her own early married s saddened by the birth still-born child, s remained with her ever securing as a theme in er Indian novels and in with a European back-

Steel's educational ac- frequently brought her army waters, particularly to the newly created sity of the Punjab, a per- of the then Lieutenan- or, determination to expose corrupt practices which iving the new University name did not endear her authorities. Officials of te personal integrity eluctant to believe that ic qualifications were be- ic and sold. The Secre- Government, son-in-law e Lieutenant-Governor, ed to Henry Steel to keep e in order. "Take her for nth and try," replied husband with the voice eience.

the scandal was un- d and Mrs Steel's insis- tions were proved to be e. As a recompense to ruggle she was sent to stave with Lord Duf- the Viceroy. A great- on of Sheridan, the Vice- ricularly appreciated his theatrical gifts. curls her star turn as the e. Terrible, which convul- d Dufferin so that he fell from his chair. Steel herself considered e had exercised restraint spect of her husband's during her 20 years in but when she settled to write novels such in- was evaporated. She des- her heroes, such as John ison, with enthusiasm, but

she laid about her with equal vigour when she wished to castigate what she saw as the stupidities of the Raj. Not un- naturally her writing was com- pared with that of Rudyard Kip- ling, her junior, but writing contemporaneously, with whose artist father she had collabora- ted in the production of Indian primers.

It was not a comparison that Mrs Steel seems to have relish- ed. She was prepared to ack- nowledge Kipling's genius, but she was conscious that, as a woman, she had penetrated the life of "those behind the cur- tains" in the zenanas, an area barred to a European man. She shared Kipling's disapproval of the unimaginative treatment of sexual problems among British soldiers in India, but on at least one occasion she wrote sardonically of a young clerk who had enlisted for service overseas after reading *The Arabian Nights and Soldiers Three*.

On the *Face of the Waters*, Flora Annie Steel's novel of the Mutiny, was written after a period of research into archives at Delhi which had been sealed for 30 years. Its historical accuracy has never been dis- puted, but, in addition, the drama in which she wrapped the skeleton of history gripped the public imagination. Turned down by Macmillan, publisher of her earlier books, it was brought out by the young Wil- liam Heinemann, who was re- warding by seeing the novel rock- ing into the best seller class on both sides of the Atlantic. She did not limit herself to stock characters, soldiers, Indian civilians or native princes. The adulterous love- affair, which is the hinge of the plot, concerns the seamy lives of shady contractors and crooked race riders. If later books never had the same daz- zling success, Mrs Steel re- mained an admired author for the rest of her life of over eighty years.

Women's Suffrage was a cause which brought out all the virtues of Mrs Steel's temper- ment. She even debated the question in public with the for- midable anti-Suffragist Mrs Humphry Ward, believing that reason and ridicule were more potent weapons than thrown bricks or noisome railings. Her one rally into action over the Suffrage was carefully planned to prove her point. Arguing that if she was judged to be liable to pay rates she was surely capable of putting in on a voting paper, Mrs Steel re- fused to pay the rates demanded for her Welsh holiday cottage. She was faced by an auction of her goods by the sheriff's officer, the first bit being the opening pages of *On the Face of the Waters* which she was supporting. Supporting his best seller, William Heinemann secured it for more than the sum required in distraint. *The Times* printed a rather guarded version of the incident, but laughter rocked the apprecia- tive Welsh bystanders.

Even in later life Mrs Steel's gift for ridiculing her opponents remained unimpaired. An ill- advised attempt to detain her on Ellis Island when she landed briefly at New York, brought a storm on to the head of the immigration officer concerned. This protest and its repercus- sions would, she hoped, improve the future lot of solitary female travellers in their late sixties. The First World War found Mrs Steel eager for work, or perhaps more correctly eager to organize the work of others. She was hampered but far from extinguished by suggestions that she should confine her- self to the knitting of socks, and until her death in 1929 she continued to speak on any sub- ject about which she felt strongly. Her interest in philo- sophy and religion was un- abated, though at times she showed some confusion of mind as to whether the women for whose cause she fought were victims or predators. Her unfinished auto- biography she was able to boast that *On the Face of the Waters* had never gone out of print. Many recent popular success- es, books, films, radio and televi- sion programmes which deal with the "sunburnt little lady in a wide pith hat", as she once described herself. Flora Annie Steel never lost the avidity for new experience and the wish to help the unfortu- nate which had made her name which had made her admired and beloved when she was the young wife of a Deputy

Commissioner in the Punjab. If Flora Annie Steel's right to an entry in the *Dictionary of National Biography* rests chiefly on the success of her novel of the Mutiny, it was her activities in the field of Indian education that first gave her the insight shown so remarkably in *On the Face of the Waters*. Henry Steel's duties at Kasur included the inspection of schools, in which the low standard of the English lessons shocked his wife who accompanied him on these tours. To improve the standard she instituted reading classes in the garden of the domed court- house, which was how she learnt the sad story, already men- tioned, of the thirteen-year-old father.

After class the boys were brought into the house itself, where Flora sang them the sentimental ballads of the period. Although the tunes were totally different in tone and structure from the patterns of Indian music, her pupils found them delightful. They were even moved to tears by such special favourites as "Home they brought her war- rior dead". Curiously enough, the drawing-room ballad sing- ing in India long after the end of the Raj. Only a few years ago a translation of Tennyson's *Maud* could be heard as back- ground music at a party in the state capital of Hyderabad. Flora would hardly have approved of this performance as she had expressed herself so strongly on the absurdity of translating Tennyson's *Lotus Eaters* into garbled Urdu. Impressed by the success and popularity of Flora's teaching methods, the Chief Native Administrator suggested that a girls school might be started. Female education was a deli-

cate matter in India, as it led inevitably, to questions of eman- cipation, not always relished by those who might be supposed to benefit from a freer life. As the suggestion came from an official who was also President of the Municipal Committee, it was supported locally. Had the scheme originated with Flora, suspicions ranging from reli- gious subversion to the kidnab- ping of daughters might have easily sabotaged the project. Although there were few Hindus in Kasur, the benevo- lent naivete kept by the Sirkar in educational matters required that, in any officially recog- nized school, both Hindu and Muslim teachers should, for a stiff wage, propound their sepa- rate creeds. This being arranged, a first class of alpha- betic scholars was recruited from among the children of the bazaar. A top class was formed by a few girls from richer homes who were able to recite parts of the Koran by heart.

These prodigies had also learnt by heart what Flora called the dubious tales of the first Persian primer, creating a false impression of reading aloud. The tale Flora quoted as an example of dubiousness concerned a man brought before a judge on the charge of stealing his neighbour's male donkey. The accused countered by showing that the only donkey he owned was indisputably female. The neighbour then remarked that the stolen don- key had not after all been "a false male one". Although Flora found it necessary to accept that sexuality supplied the only incident and excitement in the lives of many, if not most, Indian women, she objected to a reading primer that concen- trated on the sexual attributes of donkeys, even if the lessons

were learnt by ear rather than by eye. Flora's influence with the schools was, of course, backed by the strength of her husband's position as Administrator and ex-officio President of the Municipal Council of Kasur. Every Sunday the Council was invited to a social meeting in the court-house garden, a crea- tion of the hands of the President. On these occasions it was Flora's responsibility to see that the refreshments pro- vided did not outrage any of the dietary principles of religion. Melons were abundant at Kasur, so that the ice delivered daily to the Steels from Lahore caused iced melon, a cooling and religiously un- objectionable offering, to be readily available.

At Christmas, more ambi- tiously, the Municipal Council were entertained to a Christmas dinner. Flora was careful that the tuxtor rather than beef, should be served, the pudding itself being innocent of suet and brandy. Such was the success of the pudding that in future Flora served it cold at her Sunday re- ceptions, to follow the iced water melon. An outbreak of cholera made a precautionary change to a blander menu seem advisable, but the substitution of jelly and sponge cake was a failure.

As it was necessary to keep a balance in the community, at Kasur there were two female schools of each religious per- suasion. To these schools was given an order for a bed cover to be embroidered, a counter- pane to be presented to the Prince of Wales. The eldest son of the Great Mother across the sea, who was soon to be pro- claimed Empress, had come on a cold weather visit to India,

and his camp was to be set up near Lahore.

No-one will be surprised to learn that Flora squashed attempts to pass off the work of dextrous Delhi embroiderers as coming from the schools of Kasur. She had not yet de- veloped her interest in tradi- tional native handicrafts, a subject in which she became expert. With increased know- ledge grew disgust, both at the failure of her compatriots to appreciate the special beauty of the diaper embroidery known as *phulkari* work, and at the native exploitation of shoddy imita- tions. At the time of the Prince's visit she still leaned towards Western techniques, but her design, based on the Prince of Wales' feathers, was effective when worked onto Persian satin, the main problem being to keep the white satin clean from the effluvia, which seemed to Flora to breathe discoloration.

To accommodate the Royal Visit, a camp was pitched by what Flora invariably referred to as "Government" without a definite article. This may have been the practice of her hus- band and his colleagues in the ICS, but Flora often used it to give vent to her personal feel- ings. To her the power that ruled her husband's climb up the ladder of promotion fre- quently showed itself to be a boneheaded bureaucracy, at its best laboriously well-meaning, at its worst malevolent. Throughout her husband's service in India, Government also remained, in her eyes a por- sionous wicked fairy, fre- quently blind to the rudimen- tary interests of the Service. Flora considered that official displays of niggardiness did more than anything else to lower the prestige of British rule in India.

The great camps in the days of the Mughals often covered miles of countryside, but always in the centre hung a lantern, proclaiming that here was the Lamp of Justice. Flora thought this to have been symbolism of a higher order than the British flag flown from the middle of such a lesser camp as was set up for the visit of the Prince. On the other hand, in her opinion, the principle of the orderly pitching of this tem- porary city still owed much in its precision to the pattern laid down by the Mughals.

Vegetation to soften the aspect of the sandy plain was supplied by quick-growing bar- ley and cut sprays of chrysan- themum already in bud. This assistance of nature, slightly reminiscent of the Potemkin villages that attended the pro- gresses of Catherine the Great of Russia, nevertheless pro- vided a pretty background for a grand ball. Here the Prince picked out Mrs Henry Steel, not for her bright cheeks and yellow hair, but because he saw her to be the only woman pre- sent who knew how a Scottish reel should really be danced. Queen Victoria had been an enthusiastic promoter of reels, so her son could speak with knowledge gained by footing it at the Balmoral Gallies Ball.

Flora accepted the compli- ment as partly due to an hereditary talent. At seventy- five her father could go through the intricacies of an eightsome with a light foot that would not have caused a jelly to wobble. His daughter thought of him as the Dancing Faun. Her husband seems to have been more mis- anthropic, for his dislike of continual human contacts led him to pitch their tents away from the general lay-out of the camp. Government, unimpressed by this spirit of independence, still sent in a bill of ten rupees a day for lighting and sanitation, neither of which was available to the Steels, who immediately counter-attacked.

In fact the Steels were in a strong position. Flora's cher- ished piano having been lent to the camp and installed in the Prince's drawing-room. It was not entirely loyalty that had pro- moted the loan. Necessity had not yet driven Flora to learn how to tune the instrument her- self, but she knew that the art possessed by a bandmaster at neighbouring Mian Mir and that he would certainly be sum- moned to restore the piano's notes to a pitch fit for a prince's ears. The financial scuffle that ensued was finally resolved when Henry Steel sent in a bill for sixteen rupees a day, the going rate for piano hire. Flora's private war with authority had not yet reached its full potential, but she was beginning to flex her muscles. Her character was also to be strengthened by a variety of crises. An unexpected call from a local rajah had precipitated one of the most testing of these. The caller had delayed the Steels from setting out in their dog-cart, the mare in the shafts becoming restive with standing. She slipped her headstall and bolted, with Henry Steel tugging at the useless reins. There was an almighty crash, and he was thrown out into a bed of chrysanthemums, which had just been planted. They broke the keen gardener's fall and appropriately saved his life. Meanwhile he was insensible. Flora had the body carried indoors, to a background of panic cries from the entire household that their master was certainly dead.

She was not yet 25 but she acted with more sense than the lady in the ballad whose war- rior was borne home dead and who "nor breathed, nor uttered sigh". There was no European help nearer than Lahore, 25 miles away, so she had no option but to rely on her own diagnosis. She settled for con- cussion, but no broken bones, which turned out to be correct. When her husband's climb up the ladder of promotion fre- quently showed itself to be a boneheaded bureaucracy, at its best laboriously well-meaning, at its worst malevolent. Throughout her husband's service in India, Government also remained, in her eyes a por- sionous wicked fairy, fre- quently blind to the rudimen- tary interests of the Service. Flora considered that official displays of niggardiness did more than anything else to lower the prestige of British rule in India.

Looking back on the con- tinual necessity for relying on her own judgment, Flora thought that she might have become too autocratic in the isolation of Kasur. She specu- lated that, had she lived on stations with a large European personnel, she might have fol- lowed the usual habits of her compatriots, women, benevolent in supporting good causes, but

initiating little of her own account. Both from her own self-portrait and from what is known of her character there is little to support this view. Wherever she happened to find herself Flora's activities were never circumscribed by conven- tion, though it was only at Kasur that her scope came to include municipal architecture.

Perhaps inflated by a diet of melon and Christmas pudding, the self-importance of Kasur's Municipal Council had led it to the conclusion, endemic in pub- lic bodies, that offices worthy of its deliberations should be built. Mrs Steel was consulted, the Council rightly trusting that she would take the subtlety of rank and caste into considera- tion. Flora drew up a scheme which included a large hall for state occasions, carefully cal- culated to seat the various of- ficials in correct order. Addition- ally, she designed a verandah where visitors could squat with due regard to the gradations of caste. The design was ac- claimed, an arched apse in the hall being particularly appreciated.

Government, in the shape of the Department of Public Works took a different view. Striking out the apse and the verandah, it offered instead a singularly inappropriate design in the form of a Swiss chalet. Flora's friends on the Council stood firm, arguing that her plan would cost far less than the one which the DPW wished to impose. Flora herself made some attempt to stop the scheme, as the arch of the apse would have a sixteen foot span and she had never before raised such plans. She was over-ruled, but consoled herself that the Taj Mahal at Agra, and the Red Fort at Delhi, must have been built by ancestors of the old architect at Kasur who was to supervise that carrying out of her design.

Almost immediately after its completion Flora's apse, and the building of which it was the pride, were tested by the full force of a natural calamity which both triumphantly with- stood. A Kasur, the most rain- ful was meagre. An average of thirteen inches a year made life precarious should even such a small gift from heaven be withheld. For nine months no rain at all had fallen, both the monsoon and the winter rains having failed. At last, in despair, the Municipal Council came to Flora's Sunday recep- tion with the announcement that prayers to heaven were the only hope of a harvest on earth. It was requested that permission might be granted for twelve Hindu yogis and twelve Mahomedan fakirs to be set naked in the sun, without food or water, for twenty-four hours. Such an appeal to heaven, made from strictly equal sects, was known to be inalienable.

When faced with a custom that she thought to be unrea- sonably superstitious, Flora usually did her best to deflate the idea by gently joking. On this occasion she suggested that, as the recipe was certain to succeed, it might be well to qualify the request by spec- ifying the amount of rain re- quired. After discussion, this idea was vetoed as a blasphemous attempt to limit God's wisdom. In which case, Flora asked, would it not be better to let God decide whether or not rain should fall?

The Municipal Council went home unconvinced. Throughout the hours of a particularly stew- ing Monday, Flora thought with compassion of the twenty-four holy men, inescapably at prayer under the pitiless sun. Early on Tuesday she was awakened by a drop of water on her nose. It was raining as it might have rained on Noah. Even the stone dome of the courthouse was dripping, while the sun-baked brick of the living quarters ran with water. The bearer pro- claimed that the ducks were drowning, while horses had to be rescued and furniture covered with carpets. At six o'clock a messenger from the city of Kasur arrived, half swimming and carrying in a tin box in his turban a message from the highest native official. It ex- pressed succinctly the general feeling. "Farewell, this is not rain. This is the Flood of God".

© Violet Powell
Adapted from Flora Annie Steel by Violet Powell to be published on Monday by Heinemann at £8.50.

The Thatcher style of wise retreat

Not until the weekend was there clarification of so-called rumours. And even then it was clear that the figure of 23 pit closures applied to one year only. Where on earth were the Cabinet? They still believed a strike to be unlikely. We know that Mrs Thatcher reads only *The Sun* and the *Daily Mail* while listening to the *Today* programme but the issue can hardly have been avoided.

Apparently it was only after last weekend that things began

This would be a test not so much of guts but of organising and sufficient resistance. The word is that the leading "wets" in the Cabinet are in fact now getting on better with Mrs Thatcher and the rest of her economic ministers than their appearances might suggest. But the success of the first attempt in the *Daily Express* turns out to be Cabinet-inspired rather than a party attack, then the renege could run ragged.

Stocken Hall, near Oakham, I

It must, indeed it can only be taken for granted that the great cathedrals will continue to be maintained by appeal funds or by charge-

But there are those such as Save Britain's Heritage, an articulate conservation group with a flair for publicity which is often lacking in the longer established societies, who argue that the greatest difficulties are presented by those properties whose owners have abandoned them but refuse to put them on the market. Their claim that the best way to preserve old buildings is to find new uses for them is echoed in a slightly different context by Mr Heseltine, who affirms that it is not the Government's business to subsidize owners to live in surroundings which they can no longer afford to maintain themselves.

Brain death: the fears remain

heart will stop. However, continuous positive ventilation is required, and this is in effect a guarantee for several days distresses relatives and nursing staff and denies life-saving facilities to others, dangerously ill patients. In such cases the brain-death procedure is a last resort, and the question is not a single, simple question: "Is there any possibility that this patient will ever become conscious or resume normal breathing without the use of the machine?"

The Royal Colleges claim that their code gives a totally reliable answer to that question: by testing (in patients known to have structural brain damage) the final signs of the brain—the brain stem—that controls consciousness, breathing, blood pressure, and other vital functions. The critics want to add the EEG to test the function of other parts of the brain, and to concede with thought, speech, and voluntary

Chicago, one of the critics of the Brinsh code, told I viewers of his deep personal concern that some aware might persist in patients diagnosed as dead by tests of brain stem. He wanted an EEG to reassure him that electrical activity in the brain

had ceased. The court would such awareness persist? Dr Bruce MacCallister, the Royal College's EEG expert, admitted that there could be no absolute proof of the human brain's ability to retain memories after death, but he said that the evidence was against it.

Nevertheless, when the expert disagreed, the public may wonder how can they decide who to believe? In the brain damage cases, the law has to take account of the fact that the probabilities is tilting in one direction. The controversy was opened in the *Panorama* programme on October 13 which showed four American patients mistakenly declared dead, but whose claims that these patients had been declared dead in Britain (or even serious, considered as possibly brain dead). The critics of British code have shifted their ground to argue that the procedures could be

Dr Tony Smith
Medical Correspondent



Bob junior, plays number eight for Bristol Rugby Union club and is on the fringes of an England cap: he is on the replacements' bench for the match against the Welsh on Wednesday, today. Steve is all set to break goal-kicking records with Warrington, in the Rugby League, and Ian, the baby at 20, is goalkeeper with Blackpool FC.

Bob is the tallest and, at 28, he is the oldest. He is a bit over-bows to the benign, affectionate but firm rulings of his father, who has been undying flame through faded newspapers.

Steve and Ian have the same Mutch, the Preston North End inside forward, took a penalty kick in the last minute of extra time in the 1938 FA Cup final. Steve and Ian have the same Hattersfield Town goalkeeper, Bob Hestford.

The lads grin and give mean-

Sportsview

allow for a right-footer's pull. Match hit it straight up into the air off the underside of the bar."

Bob Resford was born in Bolton, went to Blackpool Grammar School and took a degree in classics at Leeds University. His education was interrupted by his war when he enlisted and served with Wingate's Chindits in Burma. After the war he played for Huddersfield in 1954; then he went to Scotland and played to Northern Rhodesia, now Zambia, and later to Nyasaland, now Malawi. He taught in several schools and eventually became the assistant African teacher which is now part of Malawi University.

All the boys were born in and spent their early childhood in the town of Susanah. After school they were taught and encouraged by their father to play games and

The family returned to England in 1970 and the boys soon picked up the sporting threads. Bob played for Arnold school, then for the University of Lancaster, where he had a spell of teaching in Zambia, returned to England to teach and played first with Wasps, then Br.Stel.

Sterco, a natural all-rounder, played in goal for Fleetwood and was a first-class batsman. He was a player in that emerging semi-professional league and might have played for Australia in the 1974 World Cup had not the selectors chosen Australian-born players. He also played for Rugby Union for Fleetwood, made his own way to Warrington to ask for trials and is now the most prolific goal-kicking forward in the league.

Ian, yet another goalkeeper, played for Blackpool schoolboys and was a member of the

[illegible]

Keith Mack

A hundred years ago tomorrow the rebuilt church in the hill-top village of Haworth in Yorkshire was consecrated. The service that day marked the end of a controversial period in which it was argued on one side that the church it was replacing was a Bronte shrine and should not be demolished and, on the other, that the church, which was built over gravestones, was unhealthy.

The old Bronte home in the adjoining Parsonage is now a museum, administered with care by the Bronte Society. It attracts over 200,000 visitors a year. Tourist officials estimate that more than 700,000 people a year are drawn to Haworth, a large number of whom enter through the narrow doors of the church. What many of them do not realize is that the church they see today is not the one the Bronte family knew. Only the tower of the church in which they wor-

right when it came to Patrick Brontë's appointment—not for personal reasons but to put the Vicar of Bradford firmly in his place for ignoring their ancient right. Brontë withdrew and another appointment was made, but the parishioners drove him out after three appearances. Eventually the Vicar of Bradford relented, a compromise was reached, and the Brontës moved to Haworth.

The centenary of the church will be celebrated at a special service tomorrow and a programme of other events throughout the year has been arranged.

Cyril Brainbridge

(The subject is back. The

Trimming "industrial fat" and administrative expenses if necessary at the cost of high unemployment figures, and ruthlessly stemming the flood of newly printed money, are as much preoccupations of the Chinese Communist Party as of the British Tories.

Measures recently spelled out in Peking include an unprecedented treasury bonds issue worth about £1,500 million sterling at 4 per cent for 10 years (inadequate to keep up with today's rate of inflation, put at 6 or 7 per cent).

In addition, Chinese organizations holding foreign currencies

their deficits that they have been urging the peasants to keep a shop open eve open for gold deposits on their land, and thousands of hours have been stowed on an 88-year-old woman who bequeathed her gold and jewelry to the state.

A measure of stability

The crux of the matter is that Mao Tse-tung dictated a very simple economic policy. He banned price rises and free trading in commodities, and his planners dictated how much of everything would be produced, and by whom.

Letter from Peking

The fact of inflation is now officially admitted in China, and it is clearly one of the leadership's worst headaches. In order to improve efficiency and stimulate production, the past couple of years have seen the introduction of long-suppressed freedoms into the nation's economic life. But the peddlers who have again been permitted to ply their wares are being squeezed.

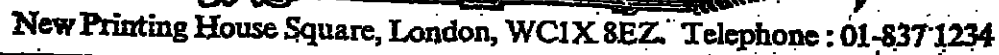
Less food in the shops

The result was, in some ways, predictable—a whopping adverse balance in foreign trade, and a budgetary deficit which could be only partly explained by the expenses of the 1979 incursion into Vietnam. On top of this, the state undertook to subsidise rice supplies for the country's 225 million city dwellers in order to prevent a famine in the 80s.

Inevitably a black market grew up and some Chinese citizens got hold of certificates and began buying imported luxury items like TV sets and cosmetics.

The present leadership's conviction that a better standard of living for all is the priority for the next four years is entirely laudable, but China cannot afford anything more than the intensification of diligent society sometime in the twenty-first century. To present a workable economic policy is still being sought.

David Bong



from Sir Horace Cutler
 Sir. What can be done with the Post
 office?
 On February 13 I sent St Valentine's
 cards to my three daughters
 my home address. All were
 posted before 11 am and all bore
 the special St Valentine's stamp at
 the first-class rate.
 One arrived on the day itself:
 Tuesday the 14th.
 and one has not turned up at all
 I write.
 Quite aware from the lack of
 stamp efficiency the sale of special
 stamps in these circumstances
 amounts to frauds: if ever there
 was a case for the Trade Descrip-
 tions Act this is surely it.
 Yours faithfully,
 HORACE CUTLER.
 16 Cuney Hall, SE1.
 February 19.

THE TIMES

BUSINESS NEWS

Stock markets
FT Ind 488.4 down 5.8
FT Glts 69.17 down 0.24

Sterling
\$2.3100 up 245 pts
Index 102.5 up 0.6

Dollar
Index 98.5 down 1.6
DM2.1050 down 325 pts

Gold
\$507.50 up \$5

Money
3 mth sterling 13-12 1/2
3 mth Euro \$ 16 1/4-16 1/2
6 mth Euro \$ 16 1/4-16 1/2

BA chief ejects EEC urb on advertising

Lord Thomson of Monifieth, former European Commissioner and former chairman of the Advertising Standards Authority, yesterday set the United Kingdom commercial advertising industry firmly against EEC proposals for statutory controls on advertising.

Lord Thomson, now chairman of the Independent Broadcasting Authority, said that the aim of the Commission was to give a European Community a man face, but the main consequence was to give the Community a bad name.

Addressing a television and radio conference in Monte Carlo, he said: "There is a real danger that the draft directive misleading advertising and other similar proposals of the European Commission and the European Parliament in the summer field may slow down or possibly distort the development of consumer protection."

He said the Community ought not to be dissatisfied with its progress in seeking to ensure that advertisements from "England's icy mountains to the golden strand conform to the same framework of control."

The EEC proposals for statutory advertising controls also have been opposed by the British Government.

Reagan choice
President Reagan has chosen Mr. S. R. Shad, 57-year-old chairman of E. F. Hutton, to be chairman of the Securities and Exchange Commission (SEC). The decision will be announced in about 10 days.

Enterprise zones
The Government has invited the Bank of Scotland and City of Glasgow to prepare plans for enterprise zones in their districts. Five councils in England and Wales are considering similar invitations, and a further five are expected to be invited.

ecca TV plant sold
Racal Electronics has sold its television factory in Llandudno, Shropshire, to Tung, of Taiwan, for £1.1m. The plant will be run by Tung and will bring in new television models and technology.

elecom standards
The British Standards Institution is preparing new telecommunications standards to assist in the approval of apparatus after the Telecommunications Bill comes into force.

Record German deficit
West Germany posted a \$4.200m (\$665m) trade deficit with the United States in 1980, up from \$3.500m (\$550m) in 1979. West Germany's 1980 current account deficit was a record DM28,100m (\$7,825m).

Wall Street higher
The Dow Jones Industrial Average closed at 950.0 up 27.31. Wall Street yesterday. The SDR exchange rate was 239.98 while the E-SDR was 536.672.

British Steel and GKN announce first 'Phoenix' joint venture company

By Peter Hill
Industrial Editor

The formation of the first "Phoenix" joint venture company in the steel industry between the loss-making British Steel Corporation and GKN was announced yesterday.

The new company, embracing the steel billet, bars and wire rod facilities of the two organisations will have a turnover of about £200m and will employ nearly 5,000. Its formation brings to an end nearly two years of often desultory negotiations, which have been speeded up over the past six months because of the deepening steel industry crisis.

On the same day the new joint venture was formed, the EEC Commission announced it intends to enforce restrictions on state aid to the steel industry. The Commission has been empowered to monitor such subsidies to be sure they are being used to finance plant modernization and not to cover operating losses, and it now intends to tighten the application of Community discipline to which all public aid to steel companies has been submitted for the past year.

The establishment of the new joint venture company fulfils the Government's wish to rationalize areas of overlap between the public and private sectors and sets the pattern for further joint ventures in the steel industry.

The new company, Allied Steel and Wire, will be independent under the Companies Act. Although the Government's aspiration to secure private sector dominance has not been met, since each partner will have a 50 per cent stake, the direction of the company will be steered by Mr Basil Woods of GKN.

Mr Woods will be contributing the bulk of the assets to the new company, including the Tremorfa steel works at Cardiff, its associated bar and section mills and the Castle Mill also at Cardiff. British Steel's number two rod mill at Scunthorpe will also be included, and existing steel reinforcement companies of both organisations will be brought under the new company.

Over the past two years, GKN has triumphed its labour force at Cardiff by about 2,000, and the corporation has announced closures at Scunthorpe with the loss of 2,750 jobs as part of its "survival plan".

The new company will have a total wire rod capacity of about 750,000 tonnes and 350,000 tonnes annual capacity for production of bars and sections.

Yesterday the Department of Trade announced that Mr John Biffen, the Trade Secretary, had approved the deal without the need for a reference to the Monopolies Commission.

Mr Norman Tebbit, Industry Minister, who with Sir Keith Joseph, the Industry Secretary, has been pressing for the two

organisations to conclude the discussions and who next week will be announcing plans for a reconstruction of British Steel's capital and the injection of further government funds, welcomed the formation of the company yesterday.

Mr Tebbit said the new company, represented an important contribution to the restructuring of the United Kingdom steel industry which was essential if the industry was to compete effectively in world markets. He hoped it would promote discussions for the formation of a similar joint venture company in the engineering sector.

The formation of Allied Steel and Wire and similar joint venture companies, is provided for under the terms of the 1975 Iron and Steel Act. Such companies have additional political attractions since they will have no call on government funds or guarantees and will have to raise finance in the private market.

Net assets to be employed by the new company, including working capital, will be about £130m. In return for assets contributed, each of the partners will receive 50 per cent of the ordinary share capital. Over the first three years, the company's cash requirements are estimated at between £25m and £50m.

The board of the new company will have eight members.

Reagan threat of restrictions on Japanese cars to ease US crisis

From Frank Vogl
US Economics Correspondent
Washington, Feb 20

The Reagan administration is about to place great pressure on the Japanese Government to restrict car exports to the United States. The Japanese may be threatened with tight import quotas unless they move swiftly on their own to limit exports.

Slowing imports is one element in a car industry revitalization programme that has been given top priority in the White House. The degree of crisis in the car industry was highlighted yesterday by Ford Motor Company's announcement of a \$1,540m (£684m) record loss last year.

Mr Drew Lewis, the secretary

of transportation, said today that US car manufacturers may have to cut prices and redirect investment more towards domestic plants and away from overseas factories.

Such decisions by the car makers could well be rewarded by limitations on imports, which Mr Lewis said he would be prepared to recommend.

Mr Lewis said that the United Auto Workers' union would have to make concessions. New wage negotiations are likely in Detroit where the UAW will face intense pressure to accept wage cuts.

The transportation secretary said that the Government would seek to assist the car industry by reviewing the thousands of government regulations which

directly concern car manufacturing. Compliance times for many regulatory orders are likely to be extended.

Mr William Brock, the cabinet secretary in charge of trade, said that actions to strengthen the domestic car industry had to be taken soon. Mounting pressures from Congress made it necessary to act "within weeks, rather than months" on imports.

American Motors yesterday reported record losses for 1980 of \$197.5m (\$85.8m) against a profit of \$70.6m in the previous year.

The group recently sought refuge by joining in a close partnership arrangement with Renault of France.

Debts provision curbs Lloyds profit

By Roman Eisenstein
Banking Correspondent

Lloyds Bank, the first of the big clearing banks to announce its 1980 figures, yesterday reported that its provision for bad debts on loans made to British customers had risen more than tenfold to £41m in one year. But thanks to the contribution of the international subsidiaries total profits before tax are up by a modest £13.3m to £28.9m.

The dividend for the year has been raised by 20 per cent. Asked whether this would conflict with the 8 1/2 per cent pay rise being offered to staff in the present round of wage negotiations, Sir Jeremy Morse, the chairman, implied that the outlook for 1981 was not very bright and that "the dividend looks backwards while pay looks forward." He said that over the last 10 years staff wages had generally "more than kept up with inflation, while dividends, because of past restrictions, have still some catching up to do."

Sir Jeremy said that "sharp increases in costs and in provision for bad and doubtful debts have marked the downturn of the bank profit cycle in Britain."

Profitability had been held up last year because of high interest rates in Britain and good profits overseas from Lloyds Bank International.

For the group as a whole bad debt, including those from overseas, rose sixfold from £11.2m to £67.8m. This shows that bad debts incurred abroad had also been rising fast. For the year they rose from £7.5m to £26.6m. But this also shows some way in explaining the better results overseas.

Lloyds Bank International has, in recent months embarked on a much more aggressive lending policy than in the past. LBI has shifted some of its lending from the top customers such as governments to corporate lending. This explains why its profits for its financial year to the end of September rose from £22.8m in the first half to £42m in the second half.

An important feature of the bad debt provisions on United Kingdom activities is that of the £41.2m total £37.7m has been laid aside as specific provisions for known cases. Only £3.5m is for general provision for unforeseen eventualities.

Profits adjusted for inflation on a current cost accounting basis are slightly down from £169.6m to £164.5m. Sir Jeremy says that profits on a conventional accounting basis have done no more than maintain our capital base in real terms. "Indeed, our current cost profits, which make adjustments for inflation show a small fall for the year."

Sir Jeremy vigorously attacked recent talk of a "windfall profits" tax. "If it was not desirable last year it is not justified now. The arguments which the Chancellor and Mr Nigel Lawson used then against a tax are still valid and nobody has advanced any arguments to justify one." He also attacked talk of a disguised tax through the shift of export credits to the banks' lending books by saying "we are opposed to an overt tax and we are even more opposed to covert tax."

Sir Jeremy confirmed that the banks had given their comments to the Bank of England on proposals for monetary base control. But "it is not for the rabbits to tell the gamekeeper how to run the hunt," he added.

British Aerospace share deals fly fast

By Rosemary Unsworth

First dealings in British Aerospace shares got off to a flying start yesterday.

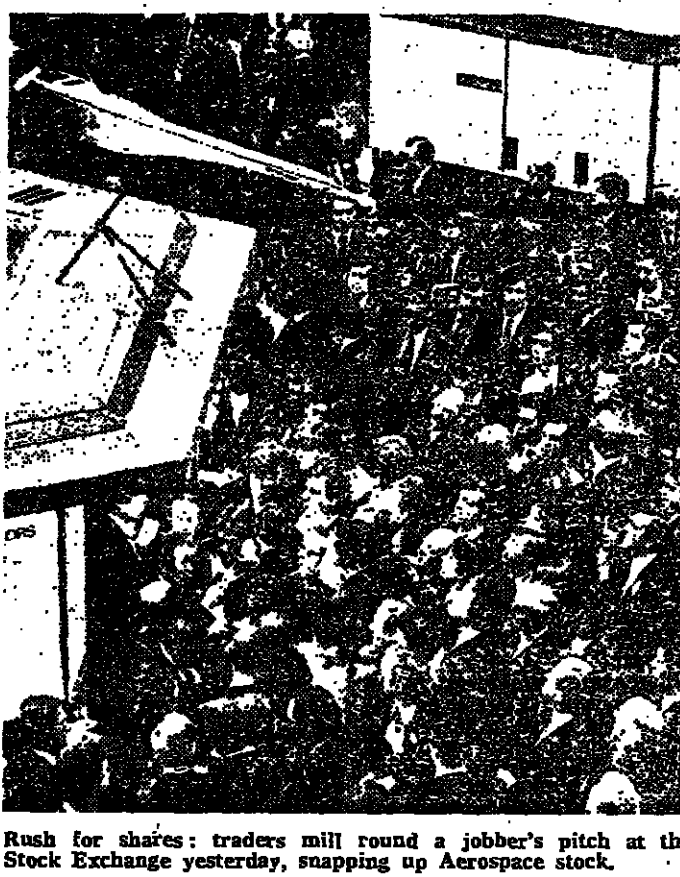
The Stock Exchange opened 10 minutes early to achieve an orderly market and to prevent traders from being stampeded in the rush, and the price quickly reached 175p, a 25p premium on the offer price which was higher than had been expected.

Queues had formed at the stockjobbers' pitches. Wedd Durlacher, one of the leading market-makers, sported a five-foot model of Concorde, bright yellow wind socks and a flying suit hanging inside its dealing box on the Stock Exchange floor.

By 9.30 am more than 2,000 people were milling on the floor and officials were holding back the lines of stockjobbers, in some places 10 deep, to allow the jobbers to hold on to their books.

The price at first went to 171p, as investors tried to top up their holdings. Another gain put the price at 175p by 9.45 am, but as business in the rest of the market got going, the Aerospace shares came under a little pressure at the end of trading session during which it was estimated that 70 million shares in the company had passed through the market.

The issue was three-and-a-half times over subscribed with 170 million shares being filled in correctly through Lloyds Bank registrar.



Rush for shares: traders mill round a jobber's pitch at the Stock Exchange yesterday, snapping up Aerospace stock.

TSB pay offer rejected

By David Felton

Negotiators representing 17,500 clerical staff in the Trustee Savings Banks yesterday rejected an 8 1/2 per cent "offer" after union leaders will now sound out the members' willingness to take industrial action.

The Banking Insurance and Finance Union (BIFU), which represents nearly all staff in the TSBs, has also rejected an 8 1/2 per cent offer from the main clearing banks, last night claimed that there had been collusion between banking employers.

Mr Leif Mills, BIFU general secretary, said: "It is monstrous that an uneasy truce should coordinate their attitude to pay claims in this way."

He suggested that three Scottish banks, which have yet to make an offer to the union, were also being influenced by events in England.

Mr Mills said that because of the links between the Scottish banks and the English clearers, the union was expecting a similar single figure offer to its 13,500 members in Scotland.

Mr Mills said the basis of the negotiations should be the banks' ability to pay. He said yesterday's announcement by Lloyds of pre-tax profits of £290 million was an example that the employers could go further toward meeting the union's claim for 20 per cent.

The union is refusing to attend further talks with the English clearing banks unless the employers are prepared to improve their offer.

Laporte to cut 500 more jobs

By Our Industrial Staff

Laporte Industries is to cut 500 jobs at its Stallingborough plant on Humberside where 330 redundancies were announced a year ago.

The company blamed the move on falling United Kingdom demand and the much reduced profitability of exports resulting from the strength of sterling. Laporte shares fell 6p to 83p on yesterday's announcement.

Stallingborough employs 1,220 out of Laporte's total workforce throughout the United Kingdom of 4,350. The redundancies are in the high energy consuming sulphate process plant producing titanium dioxide which is used as a filler for paint and paper.

A company spokesman said yesterday that around half of output which was exported had been hit by the value of the pound.

Laporte intends to expand output of titanium dioxide by using the more efficient chloride process at Stallingborough. Special depreciation and redundancy payments caused by the rationalization will cost £10m, including the redundancies announced earlier.

Elsewhere in the textile industry, British Van Heusen, part of the Carrington Viyella group, announced that it is to close its shirt factory at Taunton, with the loss of 190 jobs.

Liquidation move at Norton Warburg

By Philip Robinson

Norton Warburg Group, the investment advisers and financial fund managers, which started eight years ago giving advice to high-earning pop stars and had no record of funds is to run the holding company and three of six subsidiaries into voluntary liquidation.

A financial appraisal of the group is being carried out by accountants Cork Gully and Robson Rhodes to be presented to a shareholders' meeting on March 10 at which directors will seek approval to wind up the four companies. A creditors' meeting will follow.

The City of London Fraud Squad confirmed yesterday that it had received a complaint at Wood Street police station from a member of the public which related to Norton Warburg. The Department of Trade said it had been made aware of the company's difficulties.

Mr Andrew Warburg, chairman of NWG, refused to say yesterday what led up to the directors' decision to ask approval for voluntary liquidation.

He said: "That will have to wait until the meeting of creditors. Those companies for which we are not seeking liquidation will either be run down, sold or liquidated."

He refused to name creditors of the companies, but it is understood the majority will be the 300 to 400 private individuals who had money under portfolio management with the group.

Those companies seeking liquidation are Norton Warburg Holdings, Norton Warburg Limited and Norton Warburg Investment Management, which was run by Mr Roddy Agg-Manning who was with Antony Gibbs Financial Services from 1972 to 1977 and joined Norton Warburg in 1979.

Until last summer Norton Warburg had two subsidiaries licensed to deal but after a re-organization one changed its name to NW Investment Management and its licence was renewed by the Department of Trade on January 30 this year.

Meanwhile Norton Warburg Investments Ltd an independent and unquoted venture capital company which shares the Cannon Street office of NWG issued a statement making it clear it is no longer connected with the Norton Warburg Group. Until last July it was managed by a company of NWG which retains a 1 per cent shareholding.

The NWG directors of Norton Warburg Investments Ltd resigned last week. The shareholders and creditors meeting of NWG will be held at 186 City Road, London EC1.

There is no connection between NWG and the leading City merchant bank, S. G. Warburg.

Deutsche mark strengthens

By John Whitmore

The Deutsche mark continued to benefit yesterday from the West German Federal Bank's latest series of measures to tighten up banking liquidity.

In European trading the Deutsche mark consolidated on an overnight gain in New York, leaving the dollar 3.25 pence lower in London at DM2.1050.

It also gained ground against sterling which fell from DM4.8775 to DM4.8450.

Yesterday's trading was not wholly determined by the Deutsche mark's strength, however. The dollar was generally weaker as the interest rates continued to ease. At one point the Federal Funds rate dropped to 14 1/2 per cent, having traded close to 16 per cent earlier.

The Bank of England dollar index showed a fall of 1.6 to 98.5 and the pound gained 2.45 cents to close at \$2.3100, having been briefly above \$2.33.

In domestic United Kingdom markets, the expectation of an early reduction in the Bank of England's minimum lending rate continued to be reflected in a further drop in Treasury bill rates.

The view is now gaining ground that the next fall in MLR is more likely to be a two point, rather than one point, cut from the present 14 per cent. Three month interbank rate also eased yesterday, into a range of 12 1/2 to 13 per cent.

A GUIDE TO INVESTMENT TRUSTS-6 Taxation - further good news

Taxation is complex and it is not possible to explain every aspect relating to Investment Trusts and their shareholders in only a few paragraphs. If, therefore, you are ever in any doubt you should take professional advice.

However, it is important to have a basic grasp since the Investment Trust sector, following recent legislation, has considerable tax advantages which further enhance its attraction to both individual and institutional shareholders.

For some years the rules for taxing Investment Trusts have recognised that a double layer of capital gains taxation, on company and on shareholder, would be unreasonable, and accordingly special low rates of tax were applied. In practice, however, individuals were not always able to obtain full benefit from the credit that was given against the tax on any gain they made. Also, there was no way in which an exempt shareholder could recover the tax suffered by the Trust.

However, Investment Trusts are now exempt from tax on capital gains so that these constraints have been removed.

The individual shareholder has no liability to Capital Gains Tax until total net realised gains (on all shares in any type of company) reach £3,000 in any tax year. Where total gains exceed £3,000 the excess will be charged at 30 per cent.

Income Tax
Income Tax in the U.K. is a levy on individuals not on companies. Investment Trust shareholders, both Ordinary and Preference, are liable to Income Tax on any dividends they receive. The individual receives his dividend accompanied by an Income Tax credit. As with the dividend from any other company, the total amount of the dividend and the credit is included in the shareholder's income for tax purposes, but the tax credit is set against any liability to tax on that income.

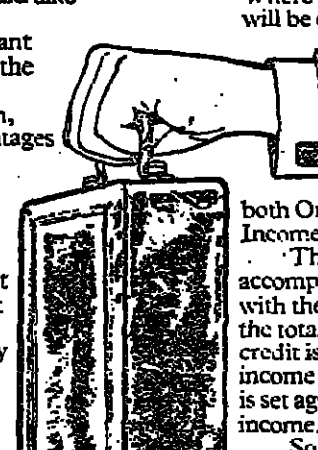
So the shareholder liable to Income Tax at the basic rate has no further tax to pay. And the U.K. shareholder who pays less than the basic rate can recover the difference from the Inland Revenue.

Debt interest or loan stock holders receive their interest less income tax at the basic rate with a certificate of tax deducted. If they do not pay tax, they can claim a refund.

Corporation Tax
In common with other companies an Investment Trust is subject to Corporation Tax. Dividends received by the Trust from U.K. companies, which have themselves paid Corporation Tax on their profits, are not subject to any further tax and can be passed on as dividends to the Trust's shareholders together with the Income Tax credit. The Trust's other income is liable to Corporation Tax. However, payments made by the Trust, such as debt interest, overseas loan interest and management expenses, are deducted from this income before the liability is calculated.

Thus, an Investment Trust's liability to this tax will depend on its capital structure and the investment policy of its directors. In many cases Corporation Tax can be substantially reduced or even eliminated.

The position of non-resident shareholders is especially complex and depends on their status and the Double Taxation agreements with their country of residence.



£4m loss-maker taken over by 20th Century Fox

'Factory' buys Time-Life Films

In the midst of rumours of strife within the top hierarchy at 20th Century Fox, the Hollywood film company agreed in principle last week to acquire the television and film production and distribution divisions of Time-Life Films, a wholly-owned subsidiary of the New York based Time Incorporated.

Details and price of the acquisition were not disclosed, but officials said that actual assets involved are still subject to negotiations. Sources at the film company have indicated that the purchase has come at the right moment, and will bolster the "film factory's" position in the entertainment industry.

Time-Life Films lost \$9m (£4m) in 1980 after taxes, Time

Incorporated said, and another loss is expected this year. Its big current release is the Paul Newman film *Fort Apache: the Bronx*, which is doing well at the box office in the United States where it is being distributed exclusively by 20th Century Fox.

In conjunction with BBC television, Time-Life Films produced *The Ascent of Man* and America and it has distributed the BBC's *Civilisation* series.

The company has a staff of about 100 people, most based in Los Angeles, and for 1981 it has budgeted \$85m (£37m) to make films and television shows.

Two weeks ago, Mr Denis Stiffell, chairman and chief executive officer of 20th Century Fox, failed in his attempt

to make his company private. In recent years, the film company had become involved in resort developments and a bottling company, but now, apparently, it is returning to the business it knows best.

A film company analyst pointed out that the acquisition of the Time-Life Film Incorporated assets "makes sense", since Fox already has a distribution organization.

"It would be more profitable for Time to sell the films rather than take the risk of marketing them," the analyst said. "I think we will see Fox continue to expand its asset base through acquisitions."

Ivor Davies
in Los Angeles

PRICE CHANGES

Uses					
sex Props	7p to 145p				
PU films	2.01 to 200p				
arc J. (Bom)	5p to 61p				
rippers	8p to 128p				
ampson Inds	11p to 10p				

THE POUND

	Bank	Bank	Bank	Bank	Bank
	buys	seils	buys	seils	seils
Australia \$	2.01	1.93	Norway Kr	12.75	12.10
Canada \$	35.00	33.80	Portugal Esc	131.50	122.50
Denmark Kr	82.25	78.25	South Africa Rand	2.16	2.01
France F	2.82	2.73	Sweden Kr	204.59	195.59
Germany DM	15.66	14.86	Switzerland F	10.93	10.33
India Rupee	9.72	9.22	USA \$	4.56	4.33
Italy Lira	11.70	11.20	Yugoslavia Dnr	65.50	60.00
Japan Yen	5.06	4.82			
Netherlands Gld	118.00	112.00			
	12.45	11.85			
	1.36	1.30			
	2420.00	2310.00			
	500.00	474.00			
	5.51	5.23			

PERSONAL INVESTMENT AND FINANCE

On March 10 Sir Geoffrey Howe presents his Budget. We have some last minute suggestions for simple but desirable improvements in personal taxation

An open letter to the Chancellor of the Exchequer

Dear Sir Geoffrey,
Before you get down to the serious business of practising your speech in front of the bedroom mirror, we thought you might like to consider a few last-minute suggestions.

For the most part we do our best to just try and understand the legislation and then plan accordingly but sometimes we progress from wrestling with how a particular provision works to asking the dangerous question why. We do not think that anything we are suggesting involves any major upheavals or radical changes to the system and with just over three weeks to go before Budget day it is a bit late for grandiose schemes, even if the Revenue could cope with them.

One problem that troubles a lot of people—and we have raised this in this column before—is why some people should have to be faced with such an increased tax bill if they decide to get married. Is it really government policy to encourage people to live in sin?

The age allowance for a single person who has reached the age of 65 is £1,820; for a married couple it is £2,895 and presumably you will be increasing these for the next tax year. The age allowance is not available for people above a given level of income in 1980-81 and it starts to be lost by £2 of allowance for every £3 by which income exceeds £5,900 a year.

This income limit is the same for married and single people, which seems rather bizarre if one considers that normally two people need more income than one (although perhaps not twice as much) and that the system goes some way towards accepting this by giving differential allowances. On this basis

should not the married income limit for 1980-81 have been about £9,400?

A married couple is entitled to a married allowance and the wife's earned income allowance. They also have complete separate taxation for capital transfer tax, each with his and her own set of rates and exemptions. Yet, no allowance is made for investment income surcharge in a marriage. For both married people and single people the threshold for investment income surcharge is £5,500.

Surely it would not cost too much for the logic of the personal allowances structure to be carried through to the threshold for investment income surcharge, so that in 1980-81 a married couple could have had say £8,750 before they became liable to investment income surcharge?

Exactly the same logic applies to the small gains exemption which at present is £3,000 a year. If that is the appropriate level for a single person, then surely married couples should get about £4,750.

Married allowances

None of these three changes affecting married people would appear to involve big alterations to the tax structure. Nor, we would guess, would they involve a very great loss of revenue. We are confident that you would not dream of using the Green Paper on family taxation as an excuse to postpone taking any action whatsoever in this area.

Many people, and you have often said you are one of them, believe that capital gains tax is too harsh, particularly in its effect on many long term gains. You asked the Revenue to consider the possibility of either indexation or

tapering gains, which they did with a singular lack of enthusiasm. Not surprisingly, both these schemes were dismissed on grounds of cost and/or complexity. Yet, the £3,000 a year exemption, though welcome, is hardly adequate.

Why not change the date from which capital gains tax is effective? At present, as you know, the date from which chargeable gains accrue is April 6, 1965. Gains before that date are exempt; after they are fully taxable. If this "doomsday" were moved to say April 6, 1970, then many of the criticisms of capital gains tax would be less valid.

All gains up until that date would be exempt and thereafter they would still be taxable. The existing rules regarding the April 6, 1965 doomsday could be adapted with relatively few changes for the new date.

Of course there would be some valuation problems but (just to get technical for a moment) by using time apportionment more extensively, perhaps even incorporating 1965 valuations into the time apportionment calculation these could be overcome.

On another point altogether, did you know how much the tax system still tends to discriminate against self-employed people despite many helpful changes in recent years. The Finance Act 1980 contained many important and extremely welcome changes for self-employed persons. However, there are still some curious restrictions on the benefits that are available under self-employed pension life assurance cover.

Are you aware that the Revenue takes a very strict interpretation of the law and generally does not allow any extra options to be incorporated into the term assurance? Only level term—or in a few cases family

income benefit—is allowed. The option to increase life cover each year without evidence of health or to convert to another type of policy cannot be incorporated in the terms of the self-employed contract.

In contrast, the controlling director or employee pension scheme can provide life cover which increases in line with inflation or some other index and which can be continued in the form of another type of policy regardless of a person's state of health.

Self-employed abroad

Another irritation arises for self-employed people who work overseas. Many professions—including accountants and solicitors—have to practice as partners or employees of partnerships. If they work abroad it is often not permissible for them to be anything but self-employed. Unfortunately, this means that it is usually much more difficult for them to achieve the status of being not resident and not ordinarily resident in the United Kingdom.

On the other hand an employee usually achieves this position by being employed wholly outside the United Kingdom for a full tax year and the income tax and capital gains tax advantages can be very considerable.

Did you know that an employer can provide sickness benefit under a permanent health insurance scheme and (organized in the right way) he should obtain tax relief on the premium and the benefit to the employee if there is a claim will be taxed as earned income?

On the other hand, a person who takes out a permanent health insurance contract himself will normally find that the premiums receive no kind of tax relief and that after a con-

cessionary tax holiday of a year from the date when the benefit starts, the benefit is taxable as investment income. While there are a few ingenious methods of circumventing this problem, it does seem rather unfair.

It is extraordinarily difficult for employees, particularly of unquoted companies, to buy shares in their employing company without falling foul of a particularly vicious piece of legislation. This is contained in the Finance Act, 1972, and was set up to regulate so-called share incentive schemes.

Its effect, unfortunately, is to make many such gains subject to income tax rather than capital gains tax. The new share option share incentive schemes introduced by you and your predecessor are probably excellent in themselves but are really too limited in scope for many senior managers who would like to have a "share of the action".

Of course, many of the thresholds for reliefs, rates and exemptions need bringing up to date. Particularly obvious is capital transfer tax which Dennis Healey did more to alleviate in 1978 than you did last year. There are six bands of tax rates on estates between £50,000 and £160,000 and only three on estates between £160,000 and just over £2m. We would hope that the £2,000 a year exemption would be increased perhaps to £3,000 or even £4,000 a year.

Finally, as taxpayers we would plead for simplicity and lower taxes, even though such qualities tend to be against our professional interests.

Yours sincerely

Danby Bloch and
Raymond Godfrey

Investor's week

Waiting for another interest rate cut

Bad news is no news to investors. Take this coal fiasco, the ridiculing of Mr David Howell, the minister in the middle, the dripping of government wets as they seemingly march to victory.

You would think that gilt-edged stocks would reel as militants in water, gas and power get set to rush through the breach hewn by the miners, elbowing aside the Government's rickety defences against huge increases in public sector pay.

What, it may be asked, stands in the way of further explosions in government spending, borrowing and inflation, to be curbed, however imperfectly, by higher taxes or interest rates?

It was a question the market did not even bother to answer this week as gilt held their ground while the FT index of 30 industrial stocks took a small step back from 493.2 to 488.4.

Investors are transfixed by the assumed cut in minimum lending rate in the Budget on

March 10. Just as important, the £250m or so required to buy off the miners and keep old pits open is nothing against officially inspired estimates that the public sector borrowing requirement will be at least £3,000m for the 1980-81 financial year.

Moreover, there seems to be little scope for a crack in gilt-edged (and hence in shares) as long as yields range up to 14 per cent. This indicates that the gilt-edged market is ready expecting inflation to speed up again one day, and for the Government to continue to pelt it with stock.

With fears of industrial disruption, temporarily laid to rest (and whisper it softly, the Government is getting through the winter of discontent with remarkably little unrest) institutions and private investors dabbled in shares.

They were fortified by further signs of the Government going "soft". Leaks had it that Mrs Thatcher's own personal economic advisor, Professor Alan Walters, wants her to ease

the money squeeze and lower the exchange rate to help industry compete abroad, and hardly a day passed without newspaper reports of ministerial wets pleading with Mrs Thatcher as they feared the electoral implications of a climb to 3 million unemployed.

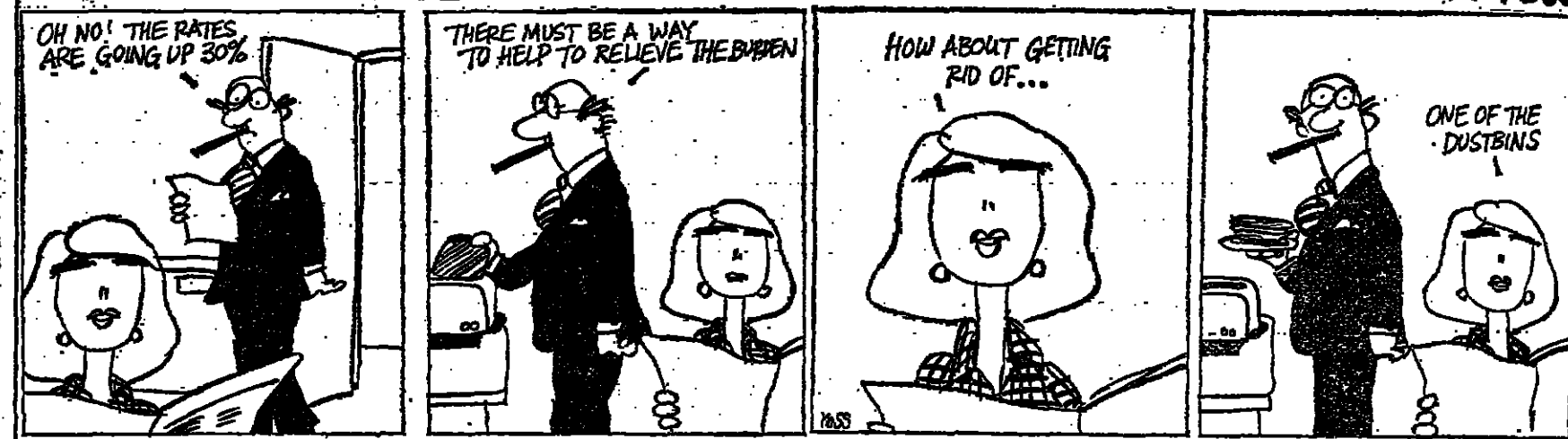
Amunition was at hand. January's record £957m balance of payments surplus on current account reflected a slump in imports brought on by industry's continued and massive destocking. Exports started to wobble as recession caught hold overseas, though they too reached a new peak, but only by value. Meanwhile Central Statistical Office indicators suggested that the trough of our own recession may be this spring.

History shows that shares climb during recession when they look forward to bumper profits and dividends in the new year. They continue to ascend as profits grow at their fastest, which is in the early stages of business recovery. On this view there is some way to go, though one pitfall was suggested by the Charterhouse banking group this week—the possibility of renewed business weakness later this year after industry has topped up its stocks.

Meanwhile, insurance brokers bobbed up on the rise in the new year, and so did the American earnings; and groups such as Rediff and Colman, BAT, Wedgwood and Distillers showed strength for the same reason.

Peter Wainwright

HOFF of HEYBRIDGE HEATH



Taxation

Black economy and the Revenue's winning way

As the end of the fiscal year approaches, how many of us are considering by what trick of financial legerdemain can we reduce our tax bills? Adding up the little fiddles here, the biggest evasion—used very much the same surveillance techniques as their 1981 counterparts do to detect evasion.

The contrast between overt wealth and declared poverty set the surveyor's nose twitching and sent him backtracking through the maze of the original tax dodgers.

It is notorious that persons living in easy circumstances, may even in apparent affluence, have earned their income under £50 (the ceiling for tax-free income), although their

annual expenditure has been treble that sum, and to whom there was no ground for imputing extravagance.

The early tax inspectors—or surveyors as they were once appropriately called—used very much the same surveillance techniques as their 1981 counterparts do to detect evasion.

The contrast between overt wealth and declared poverty set the surveyor's nose twitching and sent him backtracking through the maze of the original tax dodgers.

It is notorious that persons living in easy circumstances, may even in apparent affluence, have earned their income under £50 (the ceiling for tax-free income), although their

private expenses as business costs.

The 123rd report of the Inland Revenue, in much the same tone of voice as the first, reports that: "A recent in-depth examination of a pig farmer's accounts led to the discovery that the gold-plated taps in his bathroom had been charged in the business accounts as pig pens."

Future tax dodgers should, in fact, be wary of any prospective fiddle involving animals. Another investigation showed that: "The gift of a prize bull to the chairman of a company (the cost being charged as business expenses) is a recent instance of something which should have been declared as a taxable benefit, but was not."

The size and range of the black economy, including both outright evasion and understatement of income but not tax avoidance—which stays within the law, but usually without the spirit of it—as a matter of speculation. Those who work in it naturally aim to cover their tracks.

But there are some footprints they fail to wipe out. Comparison between gross income and expenditure tables throws up a gap between the amount of money we profess to earn—and the amount, more, we actually spend. Other clues can be found from studying cash and cheque transactions.

With these guides and its own information garnered from

specific areas and groups, such as the self-employed, the Inland Revenue believes that it is not plausible to judge that the size of the black economy is 71 per cent of national income, and the tax loss £3,000m to £5,000m.

But tax dodgers will have to work harder to avoid the Revenue's detectives, the taxmen employed in the Inland Revenue's six special offices. Since this investigative division was set up in 1976, the tax take from dodgers has increased from £22m to £91m in 1979 and an estimated £130m last year.

Margaret Stone

National Savings

Queue jumping by post

I wonder if James Littlewood, the Director of National Savings, has recently been caught in a queue at the post office?

The announcement on Wednesday that the Department of National Savings was entering the world of coupon advertising certainly suggests that someone in the hierarchy got fed up with waiting to feed money into his National Savings Bank investment account.

A new facility, "Save-by-Post" will put the National Savings Bank on the same footing as the unit trust groups, unlinked insurance offices, coin dealers and the rest who advertise their wares in the pages of the press.

True, you need to have a National Savings Bank investment account first, but otherwise there is little difference:

you cut out the coupon and send your cheque (with bank book) to the National Savings Bank in Glasgow, by Freepost.

For a savings institution which repeatedly boasts of the number of outlets—some 20,000 Crown and sub-post offices in all—and the fact that they are open on Saturday morning, the new way may seem inconsistent.

Although the NSB is anxious to provide a service for the disabled and elderly who find a trip to even the nearest post office difficult, it also wants to pull in more money with this new arrangement.

The recent increase in the maximum investment account limit to £200,000 means there is a much bigger market to tap of people who want to earn 15 per cent without queuing up for the privilege.

My neighbour has an ornamental tree planted adjacent to a wooden fence (vertical boards) which, because of the great overgrowth of the tree, is being gravely damaged by the latter leaning increasingly upon my fence and swaying markedly in even moderate winds.

I have politely drawn the attention of the owner of the tree to this state of affairs, but the matter has just been "laughed off" by a jocular permission to me to "do whatever you like about it". I am an elderly man and while I could myself cut off the offending branches, the saving up and disposal of same would tax my pitiful powers. I feel that in a fit of mounting anger, I could quite readily saw off the branches which are eroding my property and fence, and push the whole debris over into my neighbour's land. The first effect of which would be to block his entry into his property with his car.

Can I please seek your advice? My neighbour is in a manner of speaking a friend, but is bossy and the rest of his "do what you like about it" is "I should be grateful."

The overhanging branches constitute a legal nuisance. You are entitled to enter on your neighbour's land to cut down the nuisance by cutting off those portions of the tree which project over your fence. Strictly you cannot go further beyond the boundary line but as your fence is being struck and damaged by the tree a judge would undoubtedly allow you to cut back sufficiently to prevent contact.

Unfortunately, if you have to get a contractor to do the work you cannot insist your neighbour foots the bill. (But he seems a jovial fellow, so why not send it to him any how? He may pay up). As to the branches you cut off, these remain the property of your neighbour so you must leave them on his land. It will be up to him to clear them away.

You can also (according to modern authority) bring an action against him to compensate you for the repairs to your fence. But if there is no actual damage to your property you cannot claim compensation.

Coping with the trees next door



Readers' Forum
This specialist readers' service has been compiled with the help of Ronald Irving, John Drummond and Tony Foreman

Your only right then is to cut back the offending branches at your own expense.

My work involves some overseas travel, as a result of which I have been able to claim foreign income deduction in my tax return for the past three years. I would be most grateful for your advice on a letter I have recently received from the Inland Revenue.

The problem arises from overseas earnings which, although earned in one tax year, are in fact paid in the next year. (It typically takes my employer 2-3 months to process overseas allowance claims).

For tax year 1977-78 and 1978-79 the tax inspector treated these overlapping payments as earnings in the tax year in which they were paid. For the tax year 1979-80, however, he has altered his policy and now considers it as income in the year in which it was earned.

sees earnings since May, 1977, on this new basis and concluding that I owed over £200 in back taxes.

I would therefore appreciate your advice on the following two points:

(a) Is the inspector correct in his policy of considering overseas income in the year in which it was earned rather than the year in which it was paid?

(b) Am I obliged to pay additional tax for years back to April, 1977—tax which by the inspector's own admission is due to his own error? (D.G.S., Leighton Buzzard.)

The Inland Revenue generally assesses employed persons on the "receipts" basis—in accordance with the remuneration paid by the employer during the year. However, the legally correct basis is the "earnings" basis. Where an employee receives bonuses, etc., which are only paid after the end of the tax year, the Inland Revenue will often apply the earnings basis and these bonuses are then assessed as remuneration of the year in which they were earned.

The application of the earnings basis frequently produces a notional underpayment. The assessment (form P70) will show remuneration earned during the year and PAYE tax deducted in the year. Because bonuses, etc., are paid only after the end of the year, the PAYE tax deducted at that time is not included in the assessment. So the assessments sent to you may not mean that you actually owe £200 to the Inland Revenue. The underpayment may be covered by subsequent tax deductions.

The Inland Revenue are generally able to raise assessments within six years of the end of the tax year concerned. Certain underpayments relating to "official error" are not pursued where the individuals have only limited means. Details of this practice are contained in the free booklet listing extra statutory concessions. However, this concession is unlikely to be of any help to you, as it does not apply where the individual has income of more than £10,000.

Offshore funds

Lure of the distant islands

This week the Britannia Group launched an offshore fund in the Channel Islands, Britannia Gold Fund, available to both United Kingdom residents and non-residents, gives them a chance to invest through professional management in gold bullion, coins and gold futures as well as in gold and mining finance shares.

If the experience of Britannia's offshore funds is anything to go by, the bulk of business attracted by this new fund will come from outside the United Kingdom.

The Channel Islands have established itself as a tax haven for investors from abroad, outside the net of the Inland Revenue. But the tax advantages of investing in an offshore fund rather than a unit trust operating in the United Kingdom have largely gone by the board since the 1980 Finance Act gave valuable tax concessions to United Kingdom-based unit trusts.

What the Channel Islands have to offer as an international financial centre is professional knowledge, ease of communication and political stability. Furthermore, funds based there enjoy greater freedom of investment than United Kingdom authorized unit trusts—a fact that is reflected in the 100 different funds that are run there by over 30 management groups.

Funds investing in United Kingdom gilts—the prop of many groups set up in the Channel Islands—offer little advantage over their mainland counterparts since the last Budget changed the prohibitive rules that governed investments in gilts by unit trusts.

Some of these funds are denominated in the currency of the local market which means the investor is fully exposed to the risk of currency movements as well as the fortunes of the stock market.

But what the offshore market can offer is the types of investment which United Kingdom authorized unit trusts are barred from holding. First and foremost are the deposit funds which invest in short-term United Kingdom fixed interest securities and deposits with the purpose of suppressing income in favour of capital gains.

Then there are a handful of international bond funds which spread their portfolios in favoured currencies by investing in fixed interest securities, such as Eurobonds, United Kingdom gilts or United States treasury bills. Or there are a few pure currency funds which are basically like bank accounts with fund managers selecting the appropriate currency and switching around when conditions warrant it.

The more adventurous can make use of professional management to invest directly in commodities through an offshore fund, rather than through the more diluted form of commodity shares to which United Kingdom authorized trusts are limited. This highly volatile investment should form only part of a balanced portfolio of property, equities, and fixed interest securities.

Since the abolition of exchange control regulations in the autumn of 1979, worldwide investment is now readily available to the United Kingdom resident as well as those who go abroad and live or work abroad. But where the repatriate scores is that he can extricate himself from the

United Kingdom tax system where despite reductions by the Tories, the top rate for investment income is still up at 75 per cent.

If you are about to start work abroad, the dots and don'ts on the tax and investment front will look like a jumble. But a book published this week, *The Expatriate's Guide to Savings and Investment*, written for those going to work abroad rather than rich tax exiles leaving our shores for a life richer still elsewhere—will help cut a clear (though expensive at £16.50) road through the undergrowth.

It gives general advice on different types of investments and taxation both in the United Kingdom and abroad, the ground you should cover before you leave and things to be done on the financial front before you return home. It also gives detailed information on all the different offshore funds, not only in the Channel Islands but also other tax havens such as the Isle of Man, Cayman Islands and Bermuda.

If your overseas appointment is accompanied by a jump in salary, do not fall into the pitfall of contractual savings unless you are sure you can carry on paying once you return home.

It is tempting to use a regular premium life assurance policy linked to an offshore fund investment to build up a capital sum. But what happens if your stay abroad—and salary—is suddenly axed and you can no longer afford to pay the premiums? Early surrender of insurance policies does not make good investment sense.

Financial Times Business Publishing, Book Sales Department, Minister House, Arthur Street, London EC4R 9AX.

Sylvia Morris

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Shoparound with Beryl Downing Shoparound with Beryl Downing Shoparound with Beryl Downing Shoparound with Beryl Downing Shoparound with Beryl Downing

If cleanliness is next to godliness, I don't think there can be much of a servant problem. Up there—no shortage of heavenly home helps to plump up the clouds and brush away the feathers after choir practice. Where else do all the ladies of the detergent ads go, if not to the Ultimate Arbitrator of what is whiter than white?

It puzzles me that the makers of such advertisements seem to think that a woman's self-esteem has less to do with inner cleanliness than with being seen to be clean. I once had a noisy neighbour who concluded from the gurgling in my downspout that I took two baths a day and she proceeded to inform the village that if I had to bathe that often I was No Better Than I Ought To Be. So you see, too much soaping may not damage your health, but it is bad news for your reputation.

So why spring clean? Presumably the idea of making cleaning into a monstrous annual chore is a hangover from Victorian days when all was velvet and chenille, coal fires and fog. But today, when we have drip dry and coin-op and clean air, it should be possible to work on a Forth Bridge basis and just keep going a little at a time when the spirit moves you. It is much easier to keep things clean than to get them clean once they are dirty.

A booklet just published will help. It is called *Spot Check* by Nina Grunfeld and Michael Thomas and is a useful guide to coping with most household stains on various types of surfaces—floors, walls, furnishings, furniture, carpets.

It tells you, for instance, that silver metal polish will remove crayon marks from linoleum; that lemon juice and salt will help remove mildew; that chewing gum can be chilled with an ice cube to harden it enough to scrape off fabric; that lighter fuel cleans rust from stainless steel sinks.

I like it because it is a concise and easy reference manual designed to be kept readily available with your cleaning materials. It costs £1 and if you have difficulty finding it in bookshops you can get it direct from the publishers, World's Work Ltd, The Windmill Press,

Kingswood, Tadworth, Surrey, for an extra 30p p&pp.

So much for emergencies. The greatest annual problem used to be the fitted carpet or, indeed, any carpet too large and too heavy to move single handed, but today there are several companies who supply sub-extraction machines for hire. They look like the cylinder type of vacuum cleaner and are slightly less powerful versions of the machines used by professionals.

To find out how easy they are to use and how effective, I tried three machines—the Hydro-Mist 650 GB, the Bissell CS 6 and the Hoover Chemco. The subject in each case was a very dirty, once white Indian carpet, 9ft x 12ft.

All the machines worked on the same principle—warm water plus the chemical solutions provided are poured into the container and at the touch of a switch the solution is sprayed onto the carpet and sucked out immediately by the vacuum head, all in the same, sweeping action. This means that the danger of over-soaking and consequent shrinkage is lessened and the carpet will dry reasonably quickly. The machines also came with special extra solutions for treating stubborn stains.

All are easy to operate and not nearly so cumbersome to use as they appear, running easily on castors and following you around with K9 devotion, like Dr. Who's dog. I found the Bissell the lightest and most manageable. All were a great deal more effective than an ordinary carpet shampoo machine which over-soaks and over-foams.

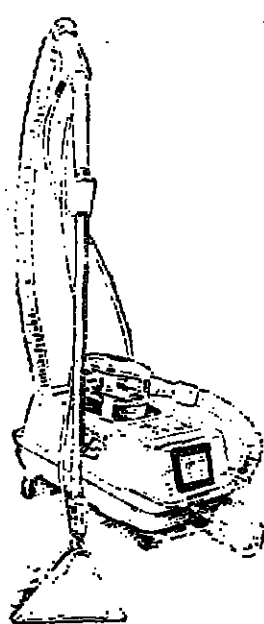
Hiring costs vary according to the local agent and it is worth shopping around for the best deal. Bissell's usual charge is around £10 a day, including the chemical kit which provides 1 litre of "shampoo" (to be used if the carpet has been previously cleaned) and pre-spotting kit. I found their pre-spotter more effective than the other two. For local Bissell hire shops, telephone 0151 7241.

Hoovers have only recently entered this branch of carpet cleaning with a machine by one of their subsidiaries, Chemco. The suction is slightly more powerful than usual and the chemicals particularly concentrated—one pack costing around £4 is sufficient, they say, for all the carpets in an average house. Hiring charges are per half day, day or weekend—around £10 to £12 a day. For local hire dealers, telephone 01997 3311 and ask for Chemco.

The Hydro-Mist charges are from £8 a day, plus the cost of the cleaners—1 litre "shampoo" £3.14, enough for three rooms, de-foamer £2.08, 1 litre, pre-spotter £2.25 16oz. For local dealers telephone Freway Manufacturing Limited, Luton 599771.

So if your carpets have normal use and are not too dirty, these types of machine are well worth hiring. You could clean two carpets in one day and save agents' charges and less for each subsequent day's hire. An extra day gives you the opportunity to assess the effect and decide whether another application is necessary. Some households club together and share the machine.

However, I have two reservations. The first is that I have not found this type of suction machine effective on upholstery, although some do have an upholstery attachment. The second is that if the carpet is really dirty, as mine was, you might do better to have it professionally cleaned in the first place. I went over mine four times which, even though it dried fairly quickly, would not have been possible in one day. The professional quotes for the same job were between £20 and £30.

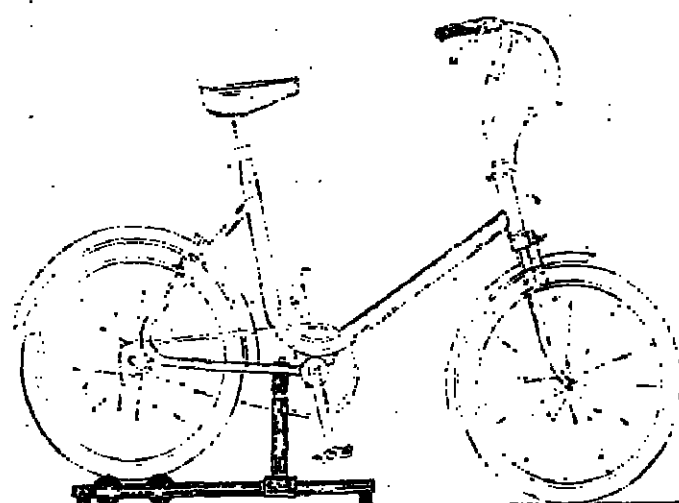


The Bissell CS6

Having pedalled purposefully through a health club programme in search of sylphdom I am perfectly prepared to accept the theory that cycling is good for you. The things I am not so keen on is the awful weather that often goes with it.

This unwillingness to battle against too much wind, rain, heat or cold almost tempted me once to buy an exercise bike, but I knew my weaknesses well enough to realize that after the initial enthusiasm, it would be relegated to some corner of the garage where it would not disturb my conscience.

So an invention that turns an ordinary bicycle into an indoor exercise machine has a distinct appeal for me. It is a free standing clamp which raises the back wheel, while holding the rest of the bike steady, allowing you to pedal away the pounds in relative comfort. You alter the degree of effort by using the bike's gears. The Pacer, designed by Paul Phillips measures 24 x 16 in and comes in steel coated with a matt black finish. It costs £16 plus £2 p&pp from Paul Phillips, 18 Belvedere Road, Blackburn, Lancashire. Telephone Blackburn 49424.



Right: Hand-thrown Spintureen by Alan Caiger-Smith with matching ladle, £25, and individual lidded soup bowls, £25.00 each. In blue, blue-green, greenish-grey or brown, from The Aldermaston Pottery, Reading, Berkshire.

Below: Double duty tureen that can be used for soup or vegetables, but have no holes in the lids for ladles: white tureen, 5 pints, labelled Bouillabaisse in blue, £22.95 at Heels, Tottenham Court Road, London, W1; white soupier with lion head handles, 4 pints, £18.47, with matching soup dishes at £3.58 each, from Elizabeth David, 46 Bourne Street, London, SW1, and The Kitchen Supply Shop, 3 North Row, The Market, London, WC2; deep blue earthenware tureen with red and white border, 5 pints, £10 from Divertimenti, 68/72 Marylebone Lane, Wigmore Street, London, W1M 5FF.



Home-made soup is such a wonderfully satisfying dish to make, he says, will have found who have followed the advice given by The Times Cook School Crawford Pools on Thursday. It is also immensely satisfying to serve, for it can be a meal in itself, and its splendid, pot-bellied, cantankerous can be as flamboyant as the best as you please, needing no supplementary courses and therefore no matching dinner service.

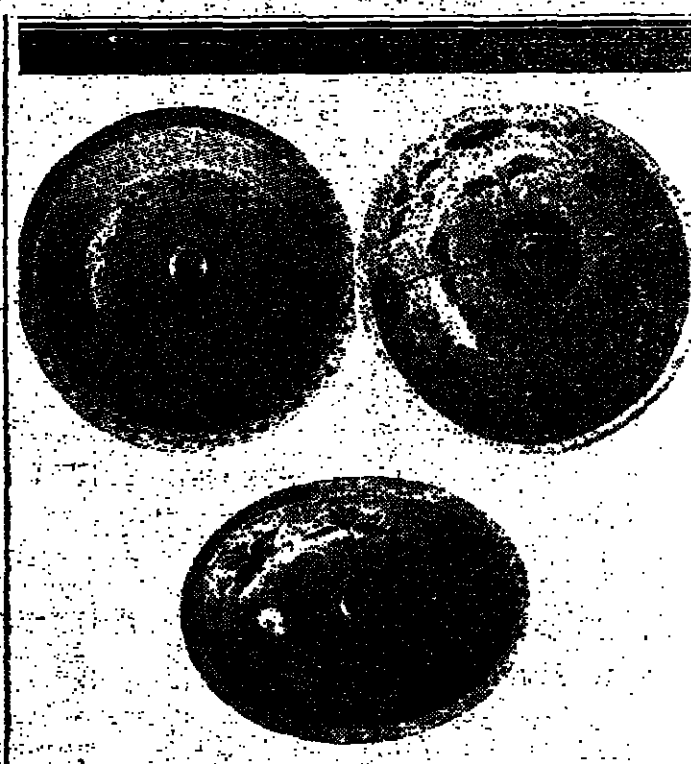
Soup tureens were introduced at the end of the seventeenth century and were an important part of dinner services from the eighteenth century when ceramic tureens were made at first in the shape of their silver and pewter predecessors before developing a style of their own.

The largest collection of soup tureens in the world is at the Campbell Museum, established by the Campbell Soup Company in 1966 in New Jersey. It includes handsome silver, examples by Paul de Lamoignon who in 1720 made several pieces for the Russian imperial court. At that time, today's collectors may be interested to know one of his tureens was sold to the Hon. George Treby for £54 18s 9d, including 12s for engraving. Right or nine lbs of silver was relatively modest for a tureen—an eighteenth century French one in the collection weighs more than 34lbs.

By about 1755 styles had changed considerably and Chelsea porcelain was beginning to make the dinner table look like a farmyard with their tureens in the shape of hens and rabbits of various sizes, while in Brussels Philip Mombers was producing tin-enamelled earthenware in the shape of cabbages, melons, artichokes, asparagus and poultry.

Today, the fashion in tureens is much simpler—apart from those which are made to match the grander dinner services. Most are mass-produced and many do not even have a hole in the lid to accommodate the ladle as many manufacturers are hedging their bets by making tureens which double as vegetable dishes.

One that is specially made for the purpose is a splendid two-handled tureen hand thrown by the Aldermaston Pottery, Reading, Berkshire. It holds 5 pints and comes with its own saucer and ladle for £25 and has matching lidded soup bowls at £5.80 each. Designed by Alan Caiger-Smith, it is available from the pottery in blue, blue-green, greenish-grey or brown. Orders, which take about six weeks, can be sent to any part of the country—for details of postage charges, telephone Woolhampton 5353.



Top: Oval or round decorative hand basins in Mexican white with bluebirds, violets or marguerites, small £15, large £138. Other designs available from Elton Tiles, 8 Clarendon Cross, London, W11.

Above: Tiles designed by David Queensberry to coordinate with Ideal Standard's new bathroom range, Linda. By Pilkington's Tiles in brown/beige or red/beige on ivory; £13.50/sq yd, available from mid March.

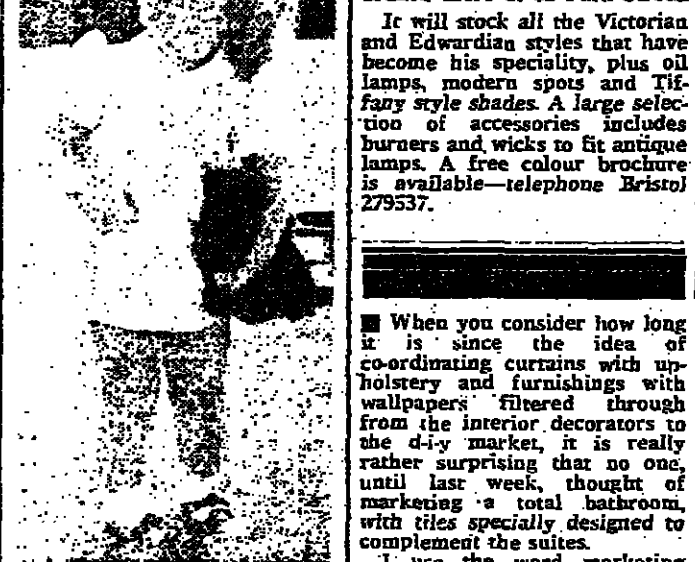
Left: Mexican fruit tiles, 75p each from Elton Tiles.

A new programme of one-day courses called Home Electricity—Save or Spend? has been arranged by the Electrical Association for Women to try to help users reduce their ever-increasing costs. It deals with meter reading; bills and tariffs; home insulation; and conducting your own electrical energy audit.

The day, which starts at the London headquarters of the association at 10.30 am, also includes a demonstration of time and energy-saving cooking appliances and the economic use of other equipment.

The session ends around 3.30 so that out of town visitors can take advantage of day return fares. The £4 course fee includes a light buffet lunch.

Details of dates and registration forms are available from the Home Economics Department of the association at 25 Finsbury's Place, London W1V 2AL, 01-427 5212. They will also provide speakers for ten or more people anywhere in the London area.



Fresh candy stripe dress in pink and white cotton and polyester with a smocked bodice and white Peter Pan collar. In sizes 80cm and 86cm to fit 12 to 18 months, £3.95. Black Scottie, £4.25. Both from Babyboots departments



People who live in the Bristol area no longer need to make special trips to London in search of interesting light fittings. Christopher Wray has opened his first provincial branch there at 62 Park Street.

It will stock all the Victorian and Edwardian styles that have become his speciality, plus oil lamps, modern spots and Tiffany style shades. A large selection of accessories includes burners and wicks to fit antique lamps. A free colour brochure is available—telephone Bristol 279537.

When you consider how long it is since the idea of coordinating curtains with upholstery and furnishings with wallpapers filtered through from the interior decorators to the d-i-y market, it is really rather surprising that no one, until last week, thought of marketing a total bathroom with tiles specially designed to complement the suites.

Last week, though, Ideal Standard and Pilkington's Tiles were the first company to market a title designed specially to match their new suite, Linda, which comes in ivory, beige, brown and red. There are three patterns variations, all based on the same design of flowers and leaves. Field, dotted at random with buds. Border, with an all-over design of the buds with full blown flowers, and Frisee, which is half and half. There is also a corner tile to join two lines of Frisee at right angles.

The background of all these tiles is ivory, the leaves are beige in all cases and the flowers are available in a choice of brown or red—there is also a blue, but the bath to match will not be available until later this year. The manufacturers say the idea is that you can create your own individual schemes, as each tile coordinates with more than one bathroom colour, but I suspect that not being stuck with a load of brown tiles when everyone is changing to red is uppermost in their minds.

The idea seems to me to be an over-cautious step in the right direction. I should like a wider pattern choice—in the exact colours of the suites, with plain tiles to match, for if you don't happen to want flowers, you are back to touting your little

ceramic colour sample round at the tile shops. However, if turning your bathroom into a floral bath appeals to you, this is a pretty design, even if it does give the impression that the brief given to its creator David Queensberry was developed by a market research committee. You will be able to see the Linda bathroom suites and the tiles at the Ideal Home Exhibition next month and after that at builders' merchants.

If something more dramatic appeals to you, then you may find it rewarding to take a trip to Elton Tiles at 8 Clarendon Cross, London W11, who specialize in tiles imported from Mexico. They have one of the largest selections of unglazed terracotta floor tiles in the classic hexagonal, squares, brick patterns and Spanish styles—all about £17.25 a sq. yd. and also a stimulating variety of brilliantly coloured plain and decorated glazed tiles for walls and floors.

These are all handmade, and a great deal of their attraction lies in the fact that they are not all uniform—slight gradations in colour and density of glaze give them an interestingly individual effect. The colours are brilliant, as you might expect from Mexico, but not crude—there are pinks and deep blues and chocolate, as well as emeralds and flame and minims yellow. Seventeen colours at £43.70 a sq. yard, plus a pure white and a Mexican white, which is softer, more pearly white at £23.90 a sq. yd. They all come in 4 inch squares, but 2 inch, 6 inch and 8 inch can be ordered.

Leyland Vehicles Ltd v Jones as the dismissed employee to be challenged by the AUEW and divisions of the Apy
Before Mr Justice Slyn, Mr J. long to a specified independent purportedly cancelled. presided over by

Kliner Brown held that a genuine belief on the part of the employee that the employer was in violation of the law is a defense to a claim of breach of a relevant union was sufficient.

The other hand in *Blue Ship Ship Management Ltd v Williams* [1978] 1 ICR 750, Mr Justice Arndt held that an employer is bound that where an employee is sought to justify a dismissal because of a closed shop agreement, the employee must prove that the employee was not a union member. In *Corrigan v British Ship Management Ltd* [1978] 1 ICR 753 in a judgment given by Mr Justice Arndt, the Appeal Tribunal took the same view.

The question on whom the onus lay, established by the practice described in section 58(3)(a) and (b) of the Act, was automatically fair and the employee failed in his claim for damages. The Appeal Tribunal intended that the exception applied on a genuine belief being based on a genuine belief. It was said so. Accordingly, the approach of the House of Lords and Mr Justice Arndt would be preferred to that of Mr Justice Klinger.

An employer could always seek to rely on section 57(1)(b) and establish "some other substantial reason of a kind such as to justify the dismissal". There was then a question for the industrial tribunal whether he had acted reasonably under section 57(3). The company was entitled to rely on that in the present case. If the industrial tribunal had looked at the matter in that way under section 57(3), they would have decided that the dismissal was not shown to be unreasonable. There were pointers

The drive to reduce delays in the hearing of cases by the Divisional and

The appeal would be dismissed. Solicitors: Mr R. P. A. Coles & E. Rex Malin & Co. Liverpool.

Tumour death inquest
An inquest at Portsmouth yesterday into the death of Mr. John Alexander, aged 41, of Wilson Drive, Fareham, Hampshire, was told that he probably developed a malignant lung tumour after working with asbestos on the Royal Yacht Britannia. A coroner recorded death by industrial disease.



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